



























Section 9: Government Finances and Employment



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Section 9

GOVERNMENT FINANCES AND EMPLOYMENT

This section presents statistics relating to the revenues, expenditures, debt, and civilian employment of Federal, State and county governments in Hawaii. Additional information appears in Sections 10 and 12.

Local government is vested in one combined city-county (Honolulu, consisting of the Island of Oahu and outlying islets), three non-metropolitan counties (Hawaii, Kauai, and Maui), and one area (Kalawao County) administered by the Hawaii State Department of Health. Separate municipal governments do not exist.

Important sources for statistics on government in Hawaii include the quinquennial U.S. Census of Governments and various annual publications of the Bureau of the Census, reports of the U.S. Treasury Department, Hawaii State Department of Accounting and General Services, Hawaii State Department of Budget and Finance, Hawaii State Department of Taxation, the County auditors and finance directors, and an annual compilation issued by the Tax Foundation of Hawaii, *Government in Hawaii: A Handbook of Financial Statistics*. Data extending back to the middle of the 19th century are summarized in *Historical Statistics of Hawaii*, Section 25. Comparable national statistics appear in the *Statistical Abstract of the United States: 1999*, Sections 9 and 10.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 1998**

[In thousands of dollars. For fiscal years ended September 30 for federal, June 30 for others]

Year	All levels	Federal	State and counties		
			Total	State	Counties
1980	2,966,128	1,670,459	1,295,669	1,255,622	40,047
1981	3,245,507	1,826,363	1,419,144	1,371,490	47,655
1982	3,314,106	1,876,628	1,437,478	1,132,699	304,779
1983	3,451,664	1,897,858	1,553,806	1,225,010	328,796
1984	3,655,283	1,980,467	1,674,816	1,331,551	343,265
1985	3,922,942	2,116,773	1,806,169	1,440,553	365,616
1986	4,296,653	2,337,028	1,959,625	1,562,195	397,429
1987	4,997,831	2,809,135	2,188,696	1,776,430	412,266
1988	5,765,935	3,310,750	2,455,185	2,033,181	422,004
1989	6,464,598	3,731,845	2,732,753	2,283,891	448,862
1990	7,212,998	4,264,127	2,948,871	2,441,273	507,598
1991	7,904,148	4,570,534	3,333,614	2,753,562	580,052
1992	7,975,930	4,542,943	3,432,986	2,772,325	660,662
1993	8,033,353	4,489,142	3,544,211	2,829,710	714,501
1994	8,346,552	4,613,645	3,732,906	2,991,811	741,096
1995	8,211,146	4,461,739	3,749,407	3,012,835	736,572
1996	8,571,030	4,573,256	3,997,774	3,257,099	740,675
1997	(NA)	1/ (NA)	4,040,110	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627

NA Not available.

1/ IRS *Data Book 1997* contains data for the Pacific-Northwest of which Hawaii is a part. No Hawaii detail.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual), and *Data Book, 1993-94, 1995*, for 1996
<http://www.irs.ustreas.gov/tax_stats/96CR 3CL.exe>; for 1997
<http://www.irs.ustreas.gov/tax_stats/97CR 3CL.exe> and for 1998 IRS *Data Book 1998*, forthcoming and
<http://www.irs.treas.gov/prod/tax_stats/other_ia.html>.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 1994 TO 1998

[In thousands of dollars. For fiscal years ended September 30]

Source	1994	1995	1996	1997 1/	1998
Federal collections	4,613,644	4,461,739	4,573,256	(NA)	4,690,970
Corporate income and excess profits	389,484	371,960	403,869	(NA)	390,821
Indiv. income and employment	4,060,861	3,968,349	4,045,271	(NA)	4,123,307
Income tax not withheld & SECA 2/	873,167	834,124	892,202	(NA)	1,037,358
Income tax withheld & FICA 3/	3,165,905	3,113,111	3,133,796	(NA)	3,066,906
Railroad retirement	2	4	-	(NA)	1
Unemployment insurance	21,787	21,110	19,273	(NA)	19,043
Estate	85,516	55,593	65,512	(NA)	92,817
Gift	6,995	4,817	6,940	(NA)	12,882
Excise	70,788	61,020	51,664	(NA)	71,143

1/ The IRS *Data Book 1997* contains data for the Pacific-Northwest, of which Hawaii is a part. There is no Hawaii detail.

2/ SECA Self employment insurance contributions.

3/ FICA Federal Insurance Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on wages and salaries.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual), and *Data Book, 1993-94, 1995*; for 1996, <http://www.irs.ustreas.gov/tax_stats/96CR 3CL.exe>; for 1997 <http://www.irs.ustreas.gov/tax_stats/97CR 3CL.exe> and for 1998 IRS *Data Book 1998*, forthcoming, and <http://www.irs.treas.gov/prod/tax_stats/other_ia.html>.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:
1995 TO 1998**

[In thousands of dollars. For fiscal years ended June 30]

Source	1995	1996	1997	1998
Total State and county tax collections	3,749,407	3,997,774	4,040,110	4,057,454
State collections 1/	3,012,835	3,257,099	3,301,030	3,324,827
General excise and use	1,363,920	1,432,486	1,457,907	1,425,904
Transient accommodations 2/	98,046	115,747	125,461	127,081
Fuel	134,031	138,267	136,837	134,017
Liquor	38,362	37,811	38,347	38,894
Tobacco	35,386	39,572	36,427	36,098
Insurance	62,271	59,164	55,847	59,443
Public service companies	100,505	104,131	114,364	120,326
Banks and other financial institutions	17,048	17,109	9,731	15,546
Corporate income 3/	30,249	48,438	57,839	46,209
Indiv. income, net income 4/	925,704	999,928	976,311	1,083,651
Inheritance and estate	16,438	17,540	55,847	19,645
Conveyance	6,952	5,669	6,007	6,926
Environmental response (FY94)	1,953	1,669	1,781	1,969
Rental vehicle surcharge	21,465	21,951	22,601	22,838
Hospital and nursing home 5/	16,601	10,104	11,559	3,414
Licenses, permits, and others	21,104	23,985	24,181	27,804
Unemployment compensation	122,801	183,526	169,984	155,062
County collections 1/	736,572	740,675	739,081	732,627
Real property	612,149	612,689	607,265	598,632
Liquor licenses and fees	4,366	5,091	5,148	5,030
Utility franchise	24,718	26,702	29,403	30,703
Motor vehicle weight 6/	69,057	67,430	68,309	69,861
Licenses, permits, and others	26,282	28,763	28,955	28,400

1/ Article VIII, Section 3 of the State Constitution, as amended in 1978, mandated transfer of real property tax administration, including collection of the tax, to the counties, effective July 1, 1981. State collections represent real property taxes for prior years.

2/ Effective January 1, 1987.

3/ Includes payments of estimated taxes less refunds.

4/ Includes withheld and estimated taxes less refunds.

5/ Hospital tax repealed in 1994.

6/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 13 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.04-- ESTIMATED STATE AND LOCAL TAXES PAID BY A
FAMILY OF FOUR, FOR HONOLULU AND THE MEDIAN AND
AVERAGE OF 51 MAJOR CITIES: 1997 TO 1999**

Gross family income level (dollars)	Honolulu			51-city median 1/		51-city average	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
1997							
25,000	2,168	8.7	15	1,970	7.9	2,027	8.1
50,000	4,778	9.6	13	4,180	8.4	4,221	8.4
75,000	7,905	10.5	13	6,870	9.2	6,885	9.2
100,000	10,805	10.8	14	9,318	9.3	9,318	9.3
150,000	16,551	11.0	12	14,549	9.7	14,148	9.4
1998							
25,000	2,256	9.0	11	1,918	7.7	2,026	8.1
50,000	4,967	9.9	12	4,173	8.3	4,272	8.5
75,000	8,196	10.9	9	7,018	9.4	7,004	9.3
100,000	11,185	11.2	8	9,575	9.6	9,442	9.4
150,000	17,221	11.5	8	14,648	9.8	14,376	9.6
1999							
25,000	2,172	8.7	12	1,938	7.8	2,024	8.1
50,000	4,512	9.0	18	4,160	8.3	4,296	8.6
75,000	7,368	9.8	17	6,836	9.1	6,968	9.3
100,000	10,010	10.0	17	9,424	9.4	9,371	9.4
150,000	15,449	10.3	18	14,565	9.7	14,397	9.6

1/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

2/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia- A National Comparison 1997* (July 1998), table 1; Ibid. 1998 (July 1999), table 1, and <<http://www.dccfo.com/otrdco/netscape/mediacenter/recent.htm>> and Ibid. 1999 (July 2000) table 1 and <<http://www.dccfo.com/services/studies/index.html>>.

Table 9.05 --TOTAL TAXES FOR A FAMILY OF FOUR IN A SELECTED CITY IN EACH OF THE 50 STATES AND WASHINGTON, D.C.: 2000

(In dollars and percent. Ranked by total annual taxes. For both homeowners and renters, areas researched are suburban communities surrounding each of the metropolitan areas where families earning \$60,000 annual income reside. Total tax liability for the homeowner is based on an identical home value of \$180,000 in all locations. Mortgage costs are based on a 20% down payment and 8.5% interest for 30 years.). Next, total tax liability has been determined for the renter using an annual rental of \$14,640, or \$1,220 per month in all locations. Taxes included are real estate (for homeowners only), sales; Federal, State and Local income taxes; F.I.C.A. (social security) and ad valorem (registration of motor vehicle) tax. See sources for details]

City	State	Total Annual Taxes of Homeowners			Total Annual Taxes of Renters		
		Rank	Amount	Percent of Income	Rank	Amount	Percent of Income
Anchorage	AK	49	11,932	19.9	51	10,145	16.9
Birmingham	AL	22	13,968	23.3	6	14,511	24.2
Little Rock	AR	20	14,055	23.4	5	14,513	24.2
Phoenix	AZ	45	12,588	21.0	38	12,588	21.0
Los Angeles	CA	39	12,948	21.6	33	13,099	21.8
Denver	CO	46	12,546	21.0	35	12,901	21.5
Stamford	CT	7	14,560	24.3	39	12,249	20.4
Wilmington	DE	44	12,589	21.0	31	13,147	21.9
Miami	FL	47	12,399	20.7	49	11,021	18.4
Atlanta	GA	24	13,943	23.2	15	14,144	23.6
Honolulu	HI	42	12,679	21.1	4	14,543	24.2
Des Moines	IA	19	14,062	23.4	25	13,528	22.6
Boise	ID	34	13,415	22.4	21	13,765	22.9
Chicago	IL	10	14,230	23.8	37	12,638	21.2
Indianapolis	IN	16	14,132	23.6	28	13,390	22.3
Kansas City	KS	21	14,044	23.4	12	14,205	23.7
Louisville	KY	5	14,802	24.7	1	15,311	25.5
New Orleans	LA	40	12,725	21.2	34	12,989	21.7
Boston	MA	23	13,946	23.2	30	13,318	22.2
Baltimore	MD	25	13,895	23.2	8	14,386	24.0
Portland	ME	14	14,201	23.7	24	13,539	22.6
Detroit	MI	6	14,627	24.4	26	13,501	22.5

Continued on next page.

Table 9.05 --TOTAL TAXES FOR A FAMILY OF FOUR IN A SELECTED CITY IN EACH OF THE 50 STATES AND WASHINGTON, D.C.: 2000 --Con.

City	State	Total Annual Taxes of Homeowners			Total Annual Taxes of Renters		
		Rank	Amount	Percent of Income	Rank	Amount	Percent of Income
Minneapolis	MN	26	13,816	23.0	23	13,565	22.6
St. Louis	MO	12	14,222	23.7	10	14,319	23.9
Jackson	MS	18	14,087	23.5	20	13,783	23.0
Billings	MT	13	14,206	23.7	16	14,076	23.5
Charlotte	NC	17	14,118	23.5	9	14,382	24.0
Fargo	ND	38	13,186	22.0	45	11,324	18.9
Omaha	NE	8	14,307	23.9	29	13,343	22.2
Manchester	NH	27	13,740	22.9	50	10,316	17.2
Bergen County	NJ	9	14,283	23.8	44	11,443	19.1
Albuquerque	NM	35	13,265	22.1	32	13,135	21.9
Las Vegas	NV	48	12,242	20.4	42	11,560	19.3
New York	NY	1	16,362	27.3	19	13,914	23.2
Cleveland	OH	4	14,981	25.0	13	14,161	23.6
Tulsa	OK	11	14,226	23.7	7	14,462	24.1
Portland	OR	29	13,707	22.8	11	14,228	23.7
Philadelphia	PA	2	15,724	26.2	3	14,717	24.5
Providence	RI	15	14,176	23.6	36	12,743	21.2
Charleston	SC	36	13,237	22.1	22	13,756	22.9
Sioux Falls	SD	41	12,724	21.2	47	11,185	18.6
Nashville	TN	50	11,902	19.8	43	11,541	19.2
Dallas	TX	37	13,225	22.0	46	11,222	18.7
Salt Lake City	UT	33	13,447	22.4	14	14,161	23.6
Richmond	VA	28	13,719	22.9	17	14,057	23.4
Burlington	VT	32	13,565	22.6	40	11,777	19.6
Seattle	WA	43	12,592	21.0	41	11,725	19.5
Milwaukee	WI	3	15,123	25.2	27	13,469	22.5
Charleston	WV	30	13,652	22.8	18	13,987	23.3
Casper	WY	51	11,342	18.9	48	11,171	18.6
Washington, D.C.	(NA)	31	13,622	22.7	2	15,193	25.3

Source: Runzheimer International, U.S. News Releases "Runzheimer Conducts 50-State (Plus Washington DC) Tax Analysis" (May 1, 2000) and "Runzheimer Analyzes Tax Burden Nationwide for Renters" (May 8, 2000).

Homeowners: <http://www.runzheimer.com/corpc/news/scripts/050100.asp>

Renters: <http://www.runzheimer.com/corpc/news/scripts/050800.asp>

**Table 9.06-- ESTIMATED TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES
AND WASHINGTON D.C. FOR THE YEAR 2000**

[Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2000. Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay for taxes. See source for details]

Area	Tax Freedom Day	Rank	Number of Days		
			Total Taxes	Federal Taxes	State/Local Taxes
U.S.	May 3	(NA)	124	86	38
Mississippi	April 23	50	114	77	37
Alabama	April 23	49	114	81	33
Kentucky	April 23	48	114	80	34
Alaska	April 23	47	114	89	25
Tennessee	April 23	46	114	83	31
Oklahoma	April 23	45	114	79	35
North Dakota	April 24	44	115	80	35
West Virginia	April 24	43	115	76	39
Arkansas	April 24	42	115	79	36
South Dakota	April 25	41	116	83	33
South Carolina	April 25	40	116	81	35
Texas	April 26	39	117	84	33
Montana	April 26	38	117	82	35
Louisiana	April 26	37	117	81	36
Colorado	April 26	36	117	86	31
Arizona	April 28	35	119	85	34
Virginia	April 28	34	119	82	37
Delaware	April 29	33	120	84	36
Missouri	April 29	32	120	84	36
Georgia	April 29	31	120	83	37
Oregon	April 29	30	120	86	34
North Carolina	April 29	29	120	83	37
Iowa	April 30	28	121	82	39
Hawaii	April 30	27	121	76	45
Idaho	April 30	26	121	81	40
New Mexico	April 30	25	121	82	39
Indiana	May 1	24	122	84	38
New Hampshire	May 1	23	122	91	31
Pennsylvania	May 1	22	122	85	37
Kansas	May 2	21	123	85	38
Ohio	May 3	20	124	84	40
Michigan	May 3	19	124	88	36
California	May 3	18	124	85	39
Utah	May 3	17	124	81	43
Nebraska	May 4	16	125	83	42
Illinois	May 4	15	125	89	36
Maryland	May 4	14	125	88	37
Minnesota	May 5	13	126	86	40
Vermont	May 5	12	126	83	43
Rhode Island	May 6	11	127	85	42
Massachusetts	May 6	10	127	90	37
Nevada	May 6	9	127	91	36
Florida	May 7	8	128	92	36
Maine	May 7	7	128	79	49
Washington	May 8	6	129	90	39
Wisconsin	May 9	5	130	85	45
New Jersey	May 10	4	131	92	39
New York	May 12	3	133	86	47
Wyoming	May 13	2	135	101	34
Dist. of Col.	May 17	(NA)	138	85	53
Connecticut	May 18	1	139	99	40

Source: Tax Foundation, *Tax Bites*, "America to Celebrate Tax Freedom Day on May 3, 2000, States' Tax Freedom Days Vary from April 23 to May 18" (April 13, 2000) and <<http://www.taxfoundation.com>>.

<<http://www.taxfoundation.com>>

Table 9.07-- HAWAII STATE GOVERNMENT FINANCES: 1996-98

[Thousands of dollars. Fiscal year ended June 30]

Category 1/	1996	1997	1998
Total revenue	6,383,347	6,700,545	6,760,740
General revenue	5,379,231	5,526,957	5,473,742
Intergovernmental revenue	1,227,974	1,302,690	1,175,599
Taxes	3,079,404	3,087,946	3,176,246
General sales	1,431,802	1,457,274	1,425,352
Selective sales	472,881	468,697	486,399
License taxes	85,456	89,876	92,647
Individual income	999,976	976,579	1,083,388
Corporation net income	65,547	67,570	61,755
Other taxes	23,742	27,950	26,705
Current charges	755,596	776,421	793,513
Miscellaneous general revenue	316,257	359,900	328,384
Insurance trust revenue	1,004,116	1,173,588	1,286,998
Total expenditure	5,946,676	6,093,375	5,860,425
General expenditure, by function:	5,229,112	5,420,946	5,261,479
Education	1,548,266	1,557,019	1,636,140
Public welfare	914,957	983,336	919,329
Hospitals	181,127	237,641	231,668
Health	305,725	276,988	269,974
Highways	269,998	321,658	248,700
Police protection	8,618	7,019	6,966
Correction	105,997	127,535	120,854
Natural resources	75,358	71,097	87,103
Parks and recreation 2/	109,075	144,309	49,939
Governmental administration	268,141	248,081	273,181
Interest on general debt	332,513	328,297	345,596
Other and unallocable	1,109,337	1,117,966	1,072,029
Utility expenditure	168	235	-
Liquor stores expenditure	-	-	-
Insurance trust expenditure	717,396	672,194	598,946
General expenditure	5,229,112	5,420,946	5,261,479
Intergovernmental expenditure	144,333	156,055	147,059
Direct expenditure	5,084,779	5,264,891	5,114,420
Debt at end of fiscal year	5,116,982	5,252,711	5,709,739
Cash and security holdings	9,675,590	10,842,971	11,719,346

1/ Utility revenues and Liquor stores revenues and expenditures are zero.

2/ Expenditures include development of Kakaako Waterfront Park.

Source: U.S. Department of Commerce, <<http://www.census.gov/govs/state/96sthi.html>>;
 <<http://www.census.gov/govs/state/97sthi.html>>; and <<http://www.census.gov/govs/state/98sthi.html>>.

Table 9.08-- HAWAII STATE GOVERNMENT FINANCES: 1998

[Amount in thousands of dollars, per capita in dollars. Fiscal year ended June 30]

Category 1/	Amount	Percent distribution	Per capita
Total revenue	6,760,740	100.00	5,667.00
General revenue	5,473,742	80.96	4,588.21
Intergovernmental revenue	1,175,599	17.39	985.41
Taxes	3,176,246	46.98	2,662.40
General sales	1,425,352	21.08	1,194.76
Selective sales	486,399	7.19	407.71
License taxes	92,647	1.37	77.66
Individual income	1,083,388	16.02	908.12
Corporation net income	61,755	0.91	51.76
Other taxes	26,705	0.40	22.38
Current charges	793,513	11.74	665.14
Miscellaneous general revenue	328,384	4.86	275.26
Insurance trust revenue	1,286,998	19.04	1,078.79
Total expenditure	5,860,425	100.00	4,912.34
General expenditure, by function:			
Education	1,636,140	27.92	1,371.45
Public welfare	919,329	15.69	770.60
Hospitals	231,668	3.95	194.19
Health	269,974	4.61	226.30
Highways	248,700	4.24	208.47
Police protection	6,966	0.12	5.84
Correction	120,854	2.06	101.30
Natural resources	87,103	1.49	73.01
Parks and recreation	49,939	0.85	41.86
Governmental administration	273,181	4.66	228.99
Interest on general debt	345,596	5.90	289.69
Other and unallocable	1,072,029	18.29	898.60
	-	-	-
Insurance trust expenditure	598,946	10.22	502.05
General expenditure	5,261,479	100.00	4,410.29
Intergovernmental expenditure	147,059	2.80	123.27
Direct expenditure	5,114,420	97.20	4,287.02
Debt at end of fiscal year	5,709,739	100.00	4,786.03
Cash and security holdings	11,719,346	100.00	9,823.42

1/ Utility revenues and expenditures and Liquor stores revenues and expenditures are zero.

Source: U.S. Department of Commerce, <<http://www.census.gov/govs/state/98sthi.html>>.

Table 9.09-- STATE GOVERNMENT REVENUES: 1997 AND 1998

[Data rounded to thousands of dollars. For fiscal years ended June 30]

Source of revenues	Fiscal 1997			Fiscal 1998		
	Total	General Fund	Special Funds	Total	General Fund	Special Funds
Total 1/	5,701,598	2,997,557	2,704,041	5,804,122	3,118,954	2,685,168
Tax revenues	3,093,796	2,761,628	332,168	3,197,366	2,873,402	323,964
General excise	1,429,589	1,429,589	-	1,416,584	1,416,584	0
Specific excises 3/	405,125	264,564	140,561	419,028	282,458	136,570
Individual income	973,055	973,055	-	1,077,844	1,077,844	0
Corporate income	49,933	49,933	-	50,542	50,542	0
Transient accommodations	5,227	5,227	-	5,295	5,295	0
Unemployment compensation	163,498	-	163,498	163,498	-	163,498
Other taxes, licenses, permits 4/	67,369	39,260	28,109	64,575	40,679	23,896
Federal Grants-in-Aid	1,302,161	7,469	1,294,692	1,227,832	8,381	1,219,451
Fines & Forfeitures	20,967	16,285	4,682	23,467	19,313	4,154
Rents, Royalties & Land Inc. 5/	136,784	5,107	131,677	138,462	5,317	133,145
Revenues from Other Agencies	37,236	7,934	29,302	49,841	8,669	41,172
Earnings: General Dept.	527,264	94,264	433,000	576,804	102,168	474,636
Auxiliary Enterprises	55,626	-	55,626	56,896	-	56,896
Public Service Enterprises	205,076	-	205,076	214,487	-	214,487
Interest Earned	170,455	45,195	125,260	198,323	57,054	141,269
Miscellaneous	152,233	59,675	92,558	120,644	44,650	75,994

1/ Excludes transfers and repayments except as shown.

2/ Reflects source revision in Special fund, Unemployment compensation from \$62,687 to \$142,330 thousand.

3/ Includes public service companies, tobacco, liquor, insurance premiums vehicle registration and weight, and fuel taxes; includes \$111.7 million inn insurance premiums tax revenues previously held in escrow.

4/ Includes franchise, inheritance and estate, hospital and nursing home, and conveyance taxes.

5/ Includes investment and unallocable interest income.

SOURCE: Compiled by the Tax Foundation of Hawaii from Annual Reports of the Comptroller. Dept. of Accounting and General Services, State of Hawaii.

**Table 9.10-- STATE GOVERNMENT OPERATING EXPENDITURES,
BY FUNCTION: 1996 TO 1998**

[In thousands of dollars. For fiscal years ended June 30. Data include general, special, and proprietary fund expenditures; unemployment trust fund treated as a special fund.
Interfund transfers eliminated to avoid duplication]

Functions	1996	1997	1998
Total	6,019,882	5,999,925	5,777,308
General government: Control	108,191	111,782	116,603
Staff	386,869	380,712	413,659
Public safety: Police and fire	9,651	7,441	8,528
Other protection	156,516	161,647	173,433
Highways	158,990	210,145	178,828
Natural resources	44,996	34,947	36,884
Health and sanitation	173,887	203,053	202,329
Hospitals and institutions	316,030	341,788	324,826
Public welfare	1,039,884	1,104,712	1,026,985
Education: Higher	548,673	536,491	559,590
Public education	863,071	860,644	912,107
Libraries and other	41,733	34,503	33,884
Recreation	37,887	34,903	32,159
Utilities and other enterprises	314,352	277,341	284,225
Debt service 1/	607,529	580,251	466,696
Retirement and pension	268,052	273,211	272,156
Employees' health and hosp. Insurance	639	602	604
Unemployment compensation	233,884	210,135	181,767
Grants-in-aid to counties	2,826	2,986	250
Urban redevelopment and housing	152,857	161,945	127,220
Miscellaneous	205,551	130,611	128,802
Cash capital improvements	347,812	340,075	295,771

1/ Debt service on revenue bonds reimbursable from highway funds included under Highways; from airport and harbor funds under Utilities; Sand Island receipts, land revolving trust, and Veterans' home loan funds under Miscellaneous.

Source: State of Hawaii Department of Accounting and General Services *Annual Comptrollers Report 1997 and 1998* compiled by the Tax Foundation of Hawaii.

**Table 9.11-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 1997**

[Data rounded to thousands of dollars. For fiscal year ended June 30]

Subject	All counties	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	1,385,681	965,749	160,433	167,787	91,711
Taxes	728,716	503,504	88,018	98,513	38,681
Real property taxes	607,265	413,844	74,141	86,490	32,790
Liquid fuel	61,628	46,226	7,215	5,784	2,404
Utility franchise	29,403	20,149	3,576	3,851	1,827
Motor vehicle weight	30,419	23,285	3,085	2,389	1,661
Liquor licenses and fees	5,148	2,540	1,371	863	375
Parking meter fees	4,512	4,389	NA	123	NA
Other 2/	26,824	20,781	2,474	2,872	697
Fines, forfeits, and penalties	1,757	589	822	346	-
Departmental earnings 3/	272,255	224,839	26,009	12,771	8,639
Mass transit	30,963	30,963	NA	NA	NA
State grants	126,322	49,411	30,143	29,333	17,435
Unrestricted 4/	96,702	42,450	21,947	17,904	14,401
Others	29,620	6,961	8,196	11,429	3,034
Federal grants	108,696	58,087	6,700	19,505	24,404
Hawaii Housing Authority	35	-	35	-	-
Miscellaneous	80,451	70,646	4,862	3,462	1,480

1/ Excludes loan, bond, revolving, trust funds, Board of Water Supply revenues and for County of Hawaii excludes Hilo Hospital. For City & County of Honolulu includes bus transportation and H-Power revenues.

2/ Other licenses, permits and fees.

3/ Includes rentals, interest, and other earnings.

4/ Designated for "improvements to infrastructures and/or tourism-related activities."

Source: Tax Foundation of Hawaii compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.12-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 1998**

[Data rounded to thousands of dollars. For fiscal year ended June 30]

Subject	All counties	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	1,380,006	965,749	162,654	166,894	84,709
Taxes	721,423	494,366	89,466	99,796	37,795
Real property taxes	598,632	404,415	75,185	87,420	31,612
Liquid fuel	60,697	45,214	7,212	5,832	2,439
Utility franchise	30,703	20,756	3,829	4,080	2,038
Motor vehicle weight	31,391	23,981	3,240	2,464	1,706
Liquor licenses and fees	5,120	2,466	1,267	1,018	369
Parking meter fees	4,091	4,009	NA	82	NA
Other 2/	26,160	20,036	2,536	2,869	720
Fines, forfeits, and penalties	1,609	559	683	367	-
Departmental earnings 3/	287,059	237,777	25,920	14,034	9,329
Mass transit	30,437	30,437	NA	NA	NA
State grants	128,678	51,627	29,050	30,345	17,656
Unrestricted 4/	100,126	44,120	22,810	18,608	14,587
Others	28,553	7,507	6,240	11,736	3,070
Federal grants	135,417	93,791	8,743	14,845	18,039
Hawaii Housing Authority	35	NA	35	NA	NA
Miscellaneous	86,203	76,907	4,955	3,539	802

1/ Excludes loan, bond, revolving, trust funds, Board of Water Supply revenues and for County of Hawaii excludes Hilo Hospital. For City & County of Honolulu includes bus transportation and H-Power revenues.

2/ Other licenses, permits and fees.

3/ Includes rentals, interest, and other earnings.

4/ Designated for "improvements to infrastructures and/or tourism-related activities."

Source: Tax Foundation of Hawaii compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.13-- COUNTY GOVERNMENT OPERATING EXPENDITURES,
BY OBJECT: 1997**

[In thousands of dollars. For fiscal year ended June 30]

Subject	All counties	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	1,416,928	981,160	183,061	163,530	89,177
General government:					
Control	16,048	8,079	2,729	3,548	1,691
Staff	158,481	114,913	12,339	14,793	16,435
Public safety:					
Police and fire	260,640	172,416	31,356	43,787	13,082
Other protection	40,504	22,108	4,920	11,661	1,814
Highways	36,431	18,946	8,303	4,921	4,261
Health and sanitation */	184,363	152,153	14,691	11,704	5,815
Public welfare	42,766	-	18,429	12,606	11,731
Public schools	277	-	-	257	20
Recreation	80,453	52,449	13,673	10,788	3,544
Interest	110,892	93,209	8,296	7,598	1,789
Bond redemption	90,169	74,426	7,959	5,984	1,800
Pension and retirement	104,001	69,292	13,309	14,367	7,033
Salary adjustment	385	-	-	-	385
Econ. and urban devel. 2/	3,334	3,334	-	-	-
Mass transit 3/	118,282	117,136	-	1,146	-
Miscellaneous	107,673	70,785	16,514	11,745	8,629
Cash capital improvements	62,229	11,914	30,542	8,624	11,149

1/ All funds expended by the county excepting certain bond, revolving, loan, and enterprise funds.

2/ Includes expenditures from redevelopment grants.

3/ Includes transfers to the bus transportation fund which are not reported as operating expenditures.

Source: Tax Foundation of Hawaii unpublished compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.14-- COUNTY GOVERNMENT OPERATING EXPENDITURES,
BY OBJECT: 1998**

[In thousands of dollars. For fiscal year ended June 30]

Subject	All counties	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	(NA)	(NA)	177,956	171,341	88,127
General government:	(NA)	(NA)			
Control	(NA)	(NA)	3,436	2,889	1,602
Staff	(NA)	(NA)	13,218	15,915	12,777
Public safety:	(NA)	(NA)			
Police and fire	(NA)	(NA)	33,421	45,672	13,935
Other protection	(NA)	(NA)	4,743	12,304	2,317
Highways	(NA)	(NA)	1,514	6,280	4,502
Health and sanitation	(NA)	(NA)	14,805	12,307	7,171
Public welfare	(NA)	(NA)	20,319	12,573	18,581
Public schools	(NA)	(NA)	-	257	21
Recreation	(NA)	(NA)	14,402	11,746	4,189
Interest	(NA)	(NA)	8,862	7,725	1,650
Bond redemption	(NA)	(NA)	8,463	6,423	1,650
Pension and retirement	(NA)	(NA)	13,827	14,264	6,961
Salary adjustment	(NA)	(NA)	-	-	21
Econ. and urban devel. 2/	(NA)	(NA)	-	-	-
Mass transit 3/	(NA)	(NA)	-	1,326	-
Miscellaneous	(NA)	(NA)	18,540	13,034	8,524
Cash capital improvements	(NA)	(NA)	22,405	8,624	4,225

NA Not available. Estimates for the City and County of Honolulu were not available by closing date for *State of Hawaii Data Book 1999*. Table will be updated as soon as estimates are compiled.

1/ All funds expended by the county excepting certain bond, revolving, loan, and enterprise funds.

2/ Includes expenditures from redevelopment grants.

3/ Includes transfers to the bus transportation fund which are not reported as operating expenditures.

Source: Tax Foundation of Hawaii unpublished compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.15-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 1998**

Tax year	Number of returns	Number of exemptions 1/	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption 1/ (dollars)
1980	424,177	936,056	7,320,740	17,259	7,821
1981	437,977	957,338	7,870,617	17,970	8,221
1982	445,953	1,027,743	8,236,603	18,470	8,014
1983	450,097	1,037,030	8,652,808	19,224	8,344
1984	461,424	1,055,297	9,322,406	20,204	8,834
1985	470,745	1,071,202	9,965,599	21,170	9,303
1986	485,014	1,096,934	10,959,168	22,596	9,991
1987	506,302	1,112,189	12,670,065	25,025	11,392
1988	520,575	1,087,534	14,215,978	27,308	13,072
1989	542,943	1,120,071	15,851,813	29,196	14,153
1990	555,488	1,145,166	17,462,616	31,437	15,249
1991	567,412	1,173,631	17,778,657	31,333	15,148
1992	569,334	1,179,166	18,398,690	32,316	15,603
1993	556,041	1,173,229	18,519,252	33,306	15,785
1994	554,077	1,172,855	18,507,502	33,402	15,780
1995	549,519	1,171,533	19,057,384	34,680	16,267
1996	549,619	1,066,834	19,537,774	35,548	18,314
1997	552,105	1,197,378	20,367,085	36,890	17,010
1998	553,525	1,090,735	20,874,106	37,711	19,138

1/ Exemptions for age or blindness excluded through 1981 and included thereafter. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness, partly to justify the additional standard deductions for age or blindness. Treating these responses as if they were for personal exemptions enables some comparability to be maintained in the State data between years starting with 1987 (the first year for which the additional standard deductions were allowed for age and blindness) and earlier years, when additional personal exemptions were allowed for this purpose, instead. Note, though, that these responses were not included in the 1996 statistics, so data for that year are not altogether comparable with those for 1997 and years preceding 1996.

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin*, Summer 1985, p. 93; Winter 1985-86, p. 97; Winter 1986-87, p. 83; Fall 1990, pp. 11-57; Winter 1990-91, p. 58; Spring 1993, p. 148; Fall 1994, p. 148; Spring 1995, p. 132; Spring 1996, p. 118; Spring 1997, p. 151; Spring 1998, p. 163; Spring 1999 <<http://ftp.fedworld.gov/pub/irs-soi/97in12hi.exe>>; Spring 2000 <<http://ftp.fedworld.gov/pub/irs-soi/98in12hi.xls>> and calculations by Hawaii State Department of Business, Economic Development & Tourism, and records.

**Table 9.16-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEARS 1997 AND 1998**

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average 2/ (dollars)
1997					
All returns	552,105	20,367,085	468,570	2,709,226	5,532
Under \$20,000 2/	227,436	1,824,877	147,167	123,402	839
\$20,000 under \$30,000	88,456	2,185,744	86,250	185,855	2,155
\$30,000 under \$50,000	105,234	4,102,520	104,383	425,728	4,079
\$50,000 under \$75,000	71,321	4,351,648	71,170	509,094	7,153
\$75,000 under \$100,000	32,166	2,755,976	32,132	380,225	11,833
\$100,000 under \$200,000	22,253	2,860,449	22,234	499,369	22,460
\$200,000 or more	5,239	2,285,873	5,234	585,555	111,875
Median income	25,496	...	...	...	...
1998					
All returns	553,525	20,874,106	450,491	2,720,096	6,038
Under \$20,000 2/	224,543	1,610,214	131,064	111,365	850
\$20,000 under \$30,000	87,807	2,172,001	80,879	168,516	2,084
\$30,000 under \$50,000	105,183	4,101,877	102,967	394,747	3,834
\$50,000 under \$75,000	72,161	4,408,814	71,828	486,531	6,774
\$75,000 under \$100,000	33,825	2,901,069	33,775	381,502	11,295
\$100,000 under \$200,000	24,140	3,101,824	24,116	530,425	21,995
\$200,000 or more	5,866	2,578,305	5,862	647,011	110,374
Median income	0	...	...	...	...

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 1999* and
<<http://ftp.fedworld.gov/pub/irs-soi/97in12hi.exe>>; *Spring 2000* and
<<http://ftp.fedworld.gov/pub/irs-soi/98in12hi.xls>>; and calculations by Hawaii State Department
of Business, Economic Development & Tourism.

**Table 9.17-- CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEARS 1997 AND 1998**

Subject	1997		1998	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI)	552,105	20,367,085	553,525	20,874,106
Salaries and wages	461,379	14,962,558	460,581	15,231,624
Taxable interest income	373,305	679,451	365,389	689,865
Tax-exempt interest income	24,163	153,376	23,724	155,211
Dividends	140,348	458,284	143,151	426,050
Business or prof. net income (less loss)	80,343	776,116	79,801	751,408
Net capital gain (less loss)	111,141	965,190	118,643	1,092,446
Taxable Indiv. Retire. Arrangements distrib.	30,492	249,513	43,575	367,930
Pensions and annuities	100,780	1,652,245	103,174	1,760,332
Social security benefits	42,946	349,033	45,464	360,446
Total statutory adjustments	86,868	203,523	94,298	208,173
Self-employment retirement plans	5,781	44,153	5,752	45,460
Itemized deductions	180,042	3,445,595	183,467	3,488,201
Medical & dental expenses	27,555	227,553	28,107	131,063
Taxes paid	179,215	960,175	182,618	1,012,024
Interest paid	143,794	1,748,061	144,506	1,797,355
Contributions	160,797	347,571	163,821	374,399
Taxable income	455,234	13,165,194	449,788	13,646,230
Total tax credits	41,798	26,984	140,752	110,260
Child care credit	27,093	9,984	27,335	9,873
Earned income credit	66,480	81,529	67,211	88,059
Excess earned income credit (refundable)	49,136	62,314	53,340	73,400
Income tax	453,380	2,575,869	432,777	2,580,336
Tax liability	468,570	2,709,226	450,491	2,720,096
Tax due at time of filing	147,158	291,116	126,337	280,209
Overpayments	271,127	453,414	390,882	555,649

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 1999* and <http://ftp.fedworld.gov/irs-soi/97in12hi.exe> and *Spring 2000* and <http://ftp.fedworld.gov/irs-soi/98in12hi.xls>.

Table 9.18-- INTERNAL REVENUE SERVICE OPERATIONS: 1994 TO 1998

Subject	1994	1995	1996	1997 1/	1998
Internal revenue collections (\$1,000)	4,613,645	4,461,739	4,573,256	(NA)	4,690,970
Indiv. income and employment taxes	4,060,861	3,968,349	4,045,271	(NA)	4,123,307
Total number of returns filed	1,005,219	994,156	980,494	(NA)	1,028,339
Individual income tax	554,871	553,326	549,941	(NA)	551,494
Total no. of returns filed electronically	(NA)	(NA)	(NA)	(NA)	(NA)
Individual income tax	35,013	29,077	39,434	(NA)	(NA)
Number of returns examined	3,216	4,171	4,203	(NA)	(NA)
Individual	2,543	3,660	3,317	(NA)	(NA)
Additional tax and penalties recommended after examination (\$1,000)	111,540	42,295	60,714	(NA)	(NA)
Individual	29,933	23,379	32,098	(NA)	(NA)
Costs incurred (\$1,000)	12,594	12,566	10,656	(NA)	(NA)

1/ The IRS *1997 Data Book* contains data for the Pacific-Northwest, of which Hawaii is a part. There is no Hawaii detail.

Source: Internal Revenue Service, *Annual Report, 1991, 1992, and 1993*, and *Ibid. Data Book, 1993-94, 1995, 1996, 1997*; and *Data Book 1998*, forthcoming, and <http://www.irs.ustreas.gov/prod/tax_stats/soi/other_ia.html>.

**Table 9.19-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1982 TO 1998**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1982	422,535	6,912,014	4,469,031	339,108
1983	424,194	7,088,769	4,695,499	360,551
1984	422,245	7,604,199	4,980,484	387,300
1985	427,572	8,060,406	5,284,942	415,544
1986	426,532	8,370,257	5,493,138	437,263
1987	468,363	10,147,149	7,170,035	556,135
1988	483,913	11,504,190	8,387,106	658,879
1989	510,512	13,091,785	9,540,367	729,649
1990	520,785	13,958,079	10,260,825	794,478
1991	527,993	14,648,266	10,745,622	840,485
1992	531,758	15,284,606	11,117,647	877,623
1993	532,533	15,307,960	11,178,223	884,048
1994	545,715	15,951,730	11,617,978	923,601
1995	521,194	15,307,772	11,115,466	883,119
1996	523,967	15,966,451	11,510,879	917,117
1997	514,563	16,651,182	12,245,720	983,677
1998	516,582	17,212,238	12,734,546	1,027,478

1/ Exclusive of losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and records.

Table 9.20-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 1997

[In thousands of dollars. Use of federal amounts for income sources was necessary because there is no detailed information on income sources on the simplified Hawaii Form N-11 used by most residents]

Source of Income	Total	Elderly	All others
Salaries and wages	13,332,841	615,781	12,717,060
Taxable dividends	370,510	193,398	177,112
Interest	624,708	335,637	289,071
Sole proprietorships	652,684	66,897	585,787
Capital assets or other property	696,116	299,926	396,190
Rents and royalties	-10,248	90,747	-100,995
Partnerships	331,252	30,213	301,039
Estates and trusts	89,899	44,108	45,791
Pensions and annuities	1,642,174	1,086,937	555,237
Taxable IRA payouts	218,694	144,001	74,693
Taxable Social Security	315,272	280,538	34,734
All other sources	318,913	4,729	314,184
Total reportable income for Federal purposes	18,582,815	3,192,912	15,389,903
Plus: Items taxed by Hawaii but not federal 1/	319,303	65,829	253,475
Less: Items taxed by federal but not by Hawaii 2/	2,078,600	1,414,720	663,887
Total reportable income for Hawaii purposes	16,823,518	1,844,021	14,979,491

NA Not available.

1/ Includes COLA for federal employees, Employee retirement contributions of state and county employees, and Interest from municipal bonds

2/ Includes Social security benefits, most pensions, and interest on federal bonds.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 1997*, p. 19, Department of Taxation unpublished detail, and and calculations by Hawaii State Department of Business, Economic Development & Tourism).

**Table 9.21-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER
RESIDENT TAXPAYERS: TAX YEAR 1998**

[In thousands of dollars. Use of federal amounts for income sources was necessary because there is no detailed information on income sources on the simplified Hawaii Form N-11 used by most residents]

Source of Income	Total	Elderly	All others
Salaries and wages	13,676,281	638,047	13,038,234
Taxable dividends	375,771	201,462	174,309
Interest	656,121	340,486	315,635
Sole proprietorships	722,729	69,616	653,113
Capital assets or other property	910,655	360,469	550,186
Rents and royalties	-25,053	85,709	-110,762
Partnerships	312,879	52,267	260,612
Estates and trusts	104,156	56,822	47,334
Pensions and annuities	1,736,273	1,145,506	590,767
Taxable IRA payouts	308,091	161,825	146,266
Taxable Social Security	352,185	312,602	39,583
All other sources	182,668	2,638	180,030
Total reportable income for Federal purposes	19,312,760	3,427,452	15,885,308
Plus: Items taxed by Hawaii but not federal 1/	301,576	45,164	256,412
Less: Items taxed by federal but not by Hawaii 2/	2,216,566	1,522,813	693,753
Total reportable income for Hawaii purposes	17,397,760	1,949,752	15,448,008

1/ Includes COLA for federal employees, Employee retirement contributions of state and county employees, and Interest from municipal bonds

2/ Includes Social security benefits, most pensions, and interest on federal bonds.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 1998*, pp. 19-20, Department of Taxation unpublished detail, and calculations by Hawaii State Department of Business, Economic Development & Tourism).

Table 9.22-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (dollars)	Taxable income (dollars)	Tax liability (dollars)
All resident returns	514,563	16,651,182,143	12,245,720,419	983,677,263
Taxable resident returns	423,107	16,573,666,392	12,245,720,419	983,677,263
Under \$5,000	32,719	100,487,814	42,648,410	1,182,609
\$5,000, under \$10,000	46,902	348,987,254	197,393,453	8,928,902
\$10,000, under \$20,000	81,337	1,212,191,328	844,426,063	51,938,104
\$20,000, under \$30,000	74,386	1,842,478,641	1,377,064,415	98,982,076
\$30,000, under \$40,000	48,051	1,669,068,866	1,238,796,739	94,769,164
\$40,000, under \$50,000	36,303	1,627,054,004	1,187,889,589	93,006,480
\$50,000, under \$75,000	55,766	3,398,296,172	2,443,660,657	198,449,289
\$75,000, under \$100,000	25,199	2,165,114,562	1,572,113,624	134,071,642
\$100,000, under \$150,000	14,675	1,727,291,933	1,303,259,450	115,617,506
\$150,000, under \$200,000	3,474	590,570,829	464,617,228	42,200,263
\$200,000 and over	4,295	1,892,124,989	1,573,850,791	144,531,228
Nontaxable resident returns	91,456	77,515,751	...	...
Loss	6,021	(189,655,264)	...	...
Under \$5,000	71,500	81,480,085	...	...
\$5,000, under \$10,000	7,738	54,497,204	...	...
\$10,000 and over	6,197	131,193,726	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 1997*, table 1.

Table 9.23-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (dollars)	Taxable income (dollars)	Tax liability (dollars)
All resident returns	516,582	17,212,237,655	12,734,546,102	1,027,477,572
Taxable resident returns	425,612	17,236,142,525	12,734,546,102	1,027,477,572
Under \$5,000	33,394	101,716,105	42,614,988	1,203,848
\$5,000, under \$10,000	45,389	339,849,614	190,983,954	8,648,034
\$10,000, under \$20,000	82,637	1,235,566,191	858,265,946	53,061,510
\$20,000, under \$30,000	71,787	1,781,263,875	1,324,413,386	95,094,033
\$30,000, under \$40,000	49,623	1,723,556,363	1,271,436,849	97,040,645
\$40,000, under \$50,000	35,424	1,590,282,771	1,152,079,876	90,457,984
\$50,000, under \$75,000	55,700	3,392,826,580	2,438,141,431	197,889,920
\$75,000, under \$100,000	27,252	2,341,440,593	1,704,792,949	145,513,663
\$100,000, under \$150,000	15,627	1,842,502,587	1,386,107,976	122,861,409
\$150,000, under \$200,000	3,800	655,958,218	515,618,336	46,842,344
\$200,000 and over	4,979	2,231,179,628	1,850,090,411	168,864,182
Nontaxable resident returns	90,970	-23,904,870	...	...
Loss	6,345	(301,620,107)	...	...
Under \$5,000	69,831	82,214,210	...	...
\$5,000, under \$10,000	8,077	56,040,646	...	...
\$10,000 and over	6,717	139,460,381	...	...

1/ Total and subtotals exclude losses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 1998*, table 1.

**Table 9.24-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 1998,
AND BY COUNTIES, 1997 AND 1998**

[In dollars]

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
1982	11,178	23,737	6,080	15,466	27,285	9,636
1983	11,297	25,047	6,432	15,937	29,076	10,009
1984	12,035	25,290	6,858	16,565	28,935	10,540
1985	12,488	25,838	7,087	17,124	29,870	10,710
1986	12,941	26,576	7,768	17,747	31,755	11,557
1987	13,252	29,036	7,709	17,977	34,063	11,131
1988	14,749	31,787	8,910	18,956	36,706	12,452
1989	15,614	34,581	9,382	20,502	39,305	13,748
1990	16,297	35,355	10,351	21,250	40,924	14,286
1991	17,737	37,709	11,607	22,502	43,322	15,321
1992	18,042	38,707	11,909	23,462	45,138	16,389
1993	18,504	39,838	11,913	24,196	46,222	17,296
1994	18,827	39,782	12,070	25,265	46,778	17,922
1995	19,602	39,147	13,401	25,277	46,714	18,439
1996	19,834	39,079	13,217	25,393	47,505	18,294
1997	20,866	41,750	13,671	26,475	48,865	18,475
1998	21,065	42,534	13,944	26,838	50,147	18,615
COUNTIES: 1997						
Honolulu	21,518	43,953	14,067	27,259	51,281	18,815
Maui	22,194	40,891	16,199	25,805	45,628	19,069
Hawaii	15,394	32,285	10,042	22,810	42,479	15,278
Kauai	20,356	34,557	11,870	25,492	41,548	18,083
COUNTIES: 1998						
Honolulu	21,678	44,368	14,374	27,711	52,474	19,021
Maui	22,577	42,378	15,838	26,660	48,453	19,574
Hawaii	16,409	34,257	10,783	22,642	43,250	15,823
Kauai	19,993	38,080	12,995	25,076	43,814	17,662

1/ Includes returns with adjusted gross income losses.

2/ Including single, married filing separately, heads of households and qualifying widows and widowers.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual).

**Table 9.25-- TAX CREDITS CLAIMED BY INDIVIDUALS
AND CORPORATIONS: 1998**

[In numbers and dollars]

Type of credit	Number of returns	Amount of credit
Number of individual returns filed	565,422	
Returns with tax credits	462,064	62,877,680
Food credit	457,994	25,432,002
Renter's credit	3,150	6,957,550
Dependent care credit	3,442	7,662,757
Child care credit	71,432	86,050
Capital goods excise credit	25,843	2,446,087
Fuel credit for fishing	3,987	104,966
Motion picture credit	352	11,551
Hotel remodeling credit	13	135,094
Energy device credit	19	4,534,355
Vocational rehabilitation job credit	8	25,703
Enterprise zone credit	49	236,590
Other nonrefundable credits 1/	7,507	15,244,975
Number of corporation income tax returns filed	18,387	
Returns with tax credits	2,410	25,466,244
Capital goods tax credit	2,348	22,536,557
Fuel credit for fishers	22	10,280
Vocational rehabilitation job credit	13	10,963
Hotel remodeling credit	69	87,173
Energy device credit	12	87,173
Low-income housing credit	15	242,576
Other credits 2/	10	734,681
Motion picture credit	(NA)	682,233
Enterprise zone credit	(NA)	52,448
Lifeline telephone service credit	3/	169,158

NA Not available.

1/ Includes the low-income housing tax credit and the credit for taxes paid to other jurisdictions.

2/ Includes enterprise zone credit and motion picture credit.

3/ Initiated in 1986. At the close of 1998, the telephone company reported 7,572 subscribers who are being serviced at subsidized rates. It claimed \$169,158 for the telephone lifeline credit.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Individuals and Corporations: 1998* (April 2000) and <<http://www.state.hi.us>>.

**Table 9.26-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1998 AND 1999**

[In thousands of dollars. Data are on a cash basis accounting]

Source of revenue	Tax base		Tax collections	
	1998	1999	1998	1999
All sources	46,995,324	47,888,314	1,436,654	1,454,779
Sources taxed at 4 percent	33,008,791	33,327,745	1,320,352	1,333,110
Retailing	15,730,858	15,957,379	629,234	638,295
Services	5,545,001	5,647,648	221,800	225,906
Contracting	3,015,977	2,991,201	120,639	119,648
Theater, amusement, radio	232,288	220,959	9,292	8,838
Interest	218,533	216,884	8,741	8,675
Commissions	661,422	710,880	26,457	28,435
Hotel rentals	2,147,217	2,158,193	85,889	86,328
All other rentals	3,756,979	3,687,580	150,279	147,503
Use (4 percent)	456,404	462,928	18,256	18,517
All others (4 percent)	1,244,112	1,274,095	49,764	50,964
Sources taxed at other rates 1/	13,986,533	14,560,569	67,811	70,139
Insurance solicitors	606,164	761,218	909	1,142
Sugar processing	9,301	26,195	47	131
Pineapple canning	5,301	5,148	27	26
Producing	478,201	501,501	2,391	2,508
Manufacturing	535,371	585,305	2,677	2,927
Wholesaling	8,030,448	8,059,260	40,152	40,296
Services (intermediary)	320,845	298,815	1,604	1,494
Use (1/2 percent)	4,000,903	4,323,127	20,005	21,616
Unallocated net collections 2/	-	-	48,491	51,530

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

2/ Includes electronic fund payments not identified by source, penalty and interest, assessments and corrections, delinquent collections, refunds, protested payments and settlements, etc.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables) and <http://www.state.hi.us/tax/tax.html>.

Table 9.27-- TOBACCO TAX COLLECTIONS: 1994 TO 1999

[In dollars]

Year	Cigarettes 1/	Other tobacco products 2/
1994	33,424,978	2,802,993
1995	34,683,672	2,765,172
1996	35,836,158	1,805,131
1997	32,878,288	2,677,839
1998	35,694,448	3,804,475
1999	39,697,383	1,996,928

1/ The rate per cigarette was changed on July 1, 1993 to \$0.03 (Act 220; SLH 1993) September 1, 1997 to \$0.04 and on July 1, 1998 to \$0.05.

2/ Other [than cigarettes] tobacco products are taxed at 40 percent of wholesale value; see HRS, 1985 Replacement, section 245-3.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual release).

Table 9.28-- LIQUOR TAX COLLECTIONS: 1990 TO 1999

[In thousands of dollars. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 244D, and as amended]

Year	Total	Year	Total
1990	42,094	1995	37,486
1991	40,125	1996	38,624
1992	40,983	1997	38,624
1993	38,286	1998 1/	38,361
1994	38,753	1999	37,139

1/ Beginning July 1, 1998, tax rates per wine gallon are \$5.98 on distilled spirits, \$2.12 on sparkling wine, \$1.38 on still wine, \$0.85 on cooler beverages, \$0.93 on beer other than draft beer, and \$0.54 on draft beer.

Source: Hawaii State Department of Taxation, "Liquor Tax Collections and Permits" (annual release).

Table 9.29-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2001

[In thousands of dollars. For fiscal years ended June 30. Government parcels assessed at \$1, 1985-1987, and at 100 percent thereafter]

Year 1/	Assessor's gross valuation 2/			Valuation for tax rate purposes
	Total	Land	Improvement	
1986	51,231,020	25,507,708	25,723,312	43,581,421
1987	52,814,463	26,442,872	26,371,591	45,222,885
1988	54,655,038	27,396,477	27,258,561	46,629,959
1989	67,628,063	36,730,370	30,897,693	50,219,249
1990	76,926,745	42,778,927	34,147,818	57,526,564
1991	99,942,540	61,554,968	38,387,572	71,080,524
1992	132,952,299	88,359,248	44,593,051	95,943,417
1993	130,733,131	84,299,686	46,433,445	111,593,106
1994	136,239,310	87,785,946	48,453,364	115,954,097
1995	137,202,083	86,552,575	50,649,508	116,389,670
1996	136,153,769	84,102,966	52,050,803	115,115,001
1997	135,073,354	82,035,301	53,038,053	114,303,125
1998	131,536,224	78,049,699	53,486,525	110,955,447
1999	125,412,154	72,253,741	53,158,413	105,184,585
2000	120,687,029	67,673,347	53,013,682	100,906,373
2001	118,929,005	65,241,123	53,687,882	98,984,387

1/ As of January 1 for Hawaii, Kauai, and Maui Counties; for the City and County of Honolulu only through 1996, and October 1 thereafter.

2/ Beginning in 1992, values shown for gross valuation exclude nontaxable properties.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2000-2001 Tax Year, State of Hawaii* (July 2000) and earlier reports as the Department of Finance.

<http://www.co.honolulu.hi.us/rpa/staterpt.htm>

**Table 9.30-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,
1998 TO 2001, AND BY COUNTY, 2000 AND 2001**

[In thousands of dollars. Fiscal year ended June 30]

Subject: State	1998	1999	2000	2001
Assessor's gross valuation 1/ Land	131,536,224	125,412,154	120,687,029	118,929,005
Improvement	78,049,699	72,253,741	67,673,347	65,241,123
	53,486,525	53,158,413	53,013,682	53,687,882
Exemptions 1/	18,639,707	18,460,133	18,386,518	18,443,052
Assessor's net taxable valuation	112,896,517	106,952,021	102,300,511	100,485,953
Half of valuation on appeal	1,941,070	1,767,433	1,394,133	1,220,936
Number of appeals	5,396	3/ 3,951	3,786	3,966
Valuation for tax rate purposes	110,955,447	105,184,585	100,906,373	98,984,387
Land	70,423,702	65,316,594	61,127,903	58,895,855
Improvement	40,531,745	39,867,991	39,778,470	40,088,532
Amount to be raised by taxation 2/	582,877	579,983	590,613	579,709
Subject: Tax Year 2000	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/ Land	86,538,349	15,929,026	12,101,003	6,118,651
Improvement	50,579,900	7,994,761	5,973,405	3,125,281
	35,958,449	7,934,265	6,127,598	2,993,370
Exemptions 1/	13,772,526	1,633,290	2,092,946	887,756
Assessor's net taxable valuation	72,765,823	14,295,736	10,008,057	5,230,895
Half of valuation on appeal	945,146	251,246	125,945	71,796
Number of appeals	2,289	330	897	270
Valuation for tax rate purposes	71,820,677	14,044,490	9,882,112	5,159,094
Land	45,469,305	7,448,417	5,417,729	2,792,452
Improvement	26,351,372	6,596,073	4,464,383	2,366,642
Amount to be raised by taxation	392,752	82,430	80,949	34,482

Continued on next page.

**Table 9.30-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,
1998 TO 2001, AND BY COUNTY, 2000 AND 2001--Con.**

Subject: Tax Year 2001	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/ Land	83,432,669	16,845,811	12,264,491	6,386,034
Improvement	47,506,124	8,427,293	6,023,035	3,284,671
	35,926,545	8,418,518	6,241,456	3,101,363
Exemptions 1/	13,737,279	1,676,414	2,125,066	904,293
Assessor's net taxable valuation	69,695,390	15,169,397	10,139,425	5,481,741
Half of valuation on appeal	1,019,190	103,687	56,042	42,017
Number of appeals	2,576	572	598	220
Valuation for tax rate purposes	68,676,200	15,065,710	10,083,383	5,159,094
Land	42,691,040	7,909,841	5,502,522	2,792,452
Improvement	25,985,160	7,155,869	4,580,861	2,366,642
Amount to be raised by taxation	374,099	88,359	82,769	34,482

This table conforms to the convention of "Fiscal Year ending June 30, 2001" as 2001. Earlier *Data Book* tables may have used as "Year" that beginning July 1.

1/ Beginning in 1992, data exclude nontaxable properties.

2/ As of January 1, but beginning in 1997, as of October 1 for the City and County of Honolulu only.

3/ Source revised August 19, 1998.

Source: City and County of Honolulu, Department of Budget and Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1999-2000 Tax Year, State of Hawaii* (July 1999) and *Ibid. 2000-2001* (July 2000) and earlier reports as Department of Finance.

<http://www.co.honolulu.hi.us/rpa/staterpt.htm>

**Table 9.31-- REAL PROPERTY TAX EXEMPTIONS FOR THE STATE, BY TYPE:
TAX YEARS 2000 AND 2001**

Type of exemption	2000		2001	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	227,935	37,067,441	227,714	36,731,469
Federal government	628	3,508,589	707	3,702,676
State government	7,968	10,310,399	8,033	10,061,750
County government	3,824	3,871,050	3,793	3,720,077
Government leases - Total	148	59,465	152	61,356
Government leases - Portion	99	19,981	107	24,803
Hawaiian Homes Commission	2,129	315,272	2,329	352,212
Hawaiian Homes Land - Basic	611	41,932	617	40,597
Hawaiian Homes Land - Multiple	330	29,804	334	29,108
Hawaiian Homes Land - Total land	2,753	466,024	2,764	428,468
Hawaiian Homes Land - Vacant land	143	14	143	14
Hawaiian Homes - 7 Year	455	59,498	619	67,080
Homes - fee (Basic)	93,152	3,830,751	88,978	3,667,972
Homes - fee (Multiple)	85,781	8,309,438	90,366	8,610,307
Homes - lease (Basic)	5,695	229,681	4,952	200,070
Homes - lease (Multiple)	5,326	497,383	5,460	495,686
Additional home exemption	1,424	49,565	1,111	38,385
Blind	480	12,089	476	11,825
Deaf	148	3,924	141	3,693
Leprosy	8	140	7	117
Totally disabled	5,787	157,199	5,766	154,491
Totally disabled veterans	596	132,312	635	133,786
Cemeteries	102	38,971	106	44,704
Charitable organizations	977	971,525	991	966,167
Churches	1,455	1,155,480	1,459	1,111,958
Civil - Condemnation	61	26,996	48	32,861
Credit Unions	79	69,841	82	71,106
Crop shelters	49	3,156	46	3,089
Foreign consulates	30	14,686	30	14,322
Forest reserve	6	4,115	6	4,115
Historic residential properties	98	70,111	99	62,725
Hospitals	89	497,029	103	498,903
Landscaping, open-space	49	18,213	48	16,404
Low-moderate income housing	488	870,568	379	847,594
Public utilities	796	667,697	627	577,825
Roadways and waterways	5,901	11,288	5,947	11,940
Schools	184	726,728	185	649,398

Continued on next page.

**Table 9.31-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2000 AND 2001 - Con.**

Type of exemption	2000		2001	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Setbacks	4	764	3	499
Slaughterhouse	2	2,054	2	2,022
Taro	44	8	36	9
Tree Farm	3	754	-	-
Miscellaneous	33	12,947	27	11,352

1/ Includes government parcels at actual value and exemptions on federal leases, if any.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 1999-2000 Tax Year, State of Hawaii* (July 1999) and City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2000-2001 Tax Year, State of Hawaii* (July 2000), <http://www.co.honolulu.hi.us/rpa/staterpt.htm>

**Table 9.32-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES:
FISCAL YEARS 1999- 2000 AND 2000-2001**

[In thousands of dollars. For fiscal year ending June 30 of latter year]

Land use class	Gross valuation, January 1st of earlier year			To be raised by taxation, fiscal year
	Total	Land	Improvement	
1999-2000				
All classes	120,687,029	67,673,347	53,013,682	590,613
Improved residential 2/	49,200,374	32,482,321	16,718,053	157,917
Apartment	21,243,048	7,581,487	13,661,561	88,677
Commercial	13,527,313	7,266,804	6,260,509	107,763
Industrial	6,757,914	4,382,223	2,375,691	57,699
Agricultural	4,599,416	3,091,451	1,507,965	33,350
Conservation	1,284,461	1,153,263	131,198	9,493
Hotel/resort	10,850,246	4,531,894	6,318,352	94,582
Unimproved residential 2/	2,035,989	1,771,312	264,677	7,986
Homeowner 3/	7,923,995	3,593,966	4,330,029	20,402
Single family 4/	1,649,833	1,047,203	602,630	8,189
Homestead 4/	1,614,440	771,423	843,017	4,555
2000-2001				
All classes	118,929,005	65,241,123	53,687,882	579,709
Improved residential 2/	48,121,195	31,122,554	16,998,641	153,598
Apartment	20,724,701	7,207,845	13,516,856	87,050
Commercial	13,066,069	6,792,892	6,273,177	103,533
Industrial	6,405,513	4,041,396	2,364,117	54,589
Agricultural	4,821,572	3,261,783	1,559,789	33,963
Conservation	1,301,399	1,157,575	143,824	9,868
Hotel/resort	11,060,671	4,510,235	6,550,436	95,243
Unimproved residential 2/	1,882,216	1,617,066	265,150	7,696
Homeowner 3/	8,245,948	3,728,537	4,517,411	21,425
Single family 4/	1,626,110	1,018,231	607,879	8,189
Homestead 4/	1,673,611	783,009	890,602	4,555

1/ Excludes nontaxable properties. Beginning in 1997, valuation for the City and County of Honolulu is as of October 1.

2/ Excludes Kauai.

3/ Maui and Hawaii only.

4/ Kauai only.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 1999-2000 Tax Year, State of Hawaii* (July 1999) and City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2000-2001 Tax Year, State of Hawaii* (July 2000), <http://www.co.honolulu.hi.us/rpa/staterpt.htm>

**Table 9.33--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND
COUNTY OF HONOLULU: FISCAL YEAR 1999-2000**

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	91,654,704	71,350.31	12,591,259,100
1	Bishop Estate	17,470,346	24,706.49	3,867,228,700
2	Queen's Medical Center et al	9,080,524	2,191.49	1,096,377,900
3	D/E Hawaii Joint Venture	7,144,565	60.56	774,507,200
4	Hilton Hawaiian Village Joint Venture	6,687,961	19.46	671,482,000
5	Kyo-Ya Co., Ltd.	6,479,379	14.11	651,526,800
6	James Campbell Trust Estate	6,123,870	22,146.64	744,581,300
7	Liliuokalani Trust	5,103,616	36.72	661,628,400
8	Samuel M. Damon Trust Estate	5,045,335	3,968.57	554,862,200
9	Dole Food Company	4,061,653	17,104.33	573,703,300
10	Outrigger Hotels Hawaii	2,795,573	9.31	288,869,000
11	Loyalty Development	2,660,323	92.45	327,501,500
12	First Hawaiian Inc.	2,615,407	87.00	317,451,200
13	Victoria Ward Ltd.	2,577,334	61.14	278,748,500
14	Bancorp Hawaii Inc.	2,356,577	119.50	407,735,200
15	Gentry Properties, etc.	2,222,468	673.46	324,373,100
16	Weinberg, Harry Foundation	2,055,165	46.53	296,985,000
17	Steiner Family Ltd. Partnership	2,007,594	2.35	202,183,000
18	MFD Partners	1,936,273	5.64	211,840,400
19	Bishop Square Associates	1,776,253	2.92	192,455,700
20	JOWA Hawaii Company Ltd	1,454,488	1.64	147,218,700

1/ Original debit as of July 1, 1999.

2/ Land and improvements. As of January 1, 1999. Valuation at 100 percent of market value.

Source: City and County of Honolulu, Real Property Assessment Division, Administration/Technical Branch, records.

**Table 9.34-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND
THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 1999**

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Honolulu assessment level (percent)
	Median city 2/	Honolulu	Rank 3/		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993 4/	(NA)	(NA)	(NA)	(NA)	(NA)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

2/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

3/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

4/ Both *Statistical Abstract 1994* and *1995* contained data for 1992 and none contained 1993 data.

Source: Data from D.C. Department of Finance and Revenue cited in *Statistical Abstract of the United States, 1987* (p. 279), *1988* (pg. 281), *1989* (pg. 291), *1990* (pg. 298), *1991* (pg. 304), *1992* (pg. 303), *1993* (pg. 316), *1994* (pg. 310), *1996* (p. 311), *1997* (p. 316), and for 1996 and 1997 data, Government of the District of Columbia, *Tax Rates and Tax Burdens In the District of Columbia - A National Comparison 1996*, (July 1997), table 1; *Ibid. 1997* (July 1998), table 1; *Ibid. 1998* (July 1999), table 4, <http://www.dccfo.com/otrdco/netscape/mediacenter/recent.htm> and *Ibid. 1999* (July 2000), table 4, and <http://www.dccfo.com/services/studies/index.html>.

Table 9.35-- REAL PROPERTY TAX RATES, BY COUNTIES: 2000 AND 2001

[In dollars per \$1,000 net taxable value. For fiscal years ended June 30, 2000 and 2001]

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential	3.65	5.04	8.50	1/ 5.74
Unimproved residential	4.66	5.04	10.00	(X)
Apartment	4.49	5.04	10.00	8.80
Hotel/resort	9.96	8.48	10.00	8.80
Commercial	9.25	6.89	10.00	8.80
Industrial	9.39	6.89	10.00	8.80
Agricultural	9.89	5.04	10.00	8.20
Conservation	9.25	5.04	10.00	8.70
Homeowner	(X)	3.71	4.45	(X)
Homestead	(X)	(X)	(X)	4.85
Building:				
Improved residential	3.65	5.04	8.50	1/ 4.75
Unimproved residential	4.66	5.04	8.50	(X)
Apartment	4.49	5.04	8.50	8.40
Hotel/resort	9.96	8.48	8.50	8.40
Commercial	9.25	6.89	8.50	8.40
Industrial	9.39	6.89	8.50	8.40
Agricultural	9.89	5.04	8.50	4.75
Conservation	9.25	5.04	8.50	4.75
Homeowner	(X)	3.71	4.45	(X)
Homestead	(X)	(X)	(X)	3.99

X Not applicable.

1/ Single family residential.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 1999-2000 Tax Year, State of Hawaii* (July 1999) and City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2000-2001 Tax Year, State of Hawaii* (July 2000), <http://www.co.honolulu.hi.us/rpa/staterpt.htm>

Table 9.36-- FEDERAL EXPENDITURES IN HAWAII: 1986 TO 1999

[In millions of dollars. For fiscal years ended June 30 through 1976 and September 30 thereafter]

Fiscal year	Amount	Fiscal year	Amount	Fiscal year	Amount
1986	4,647	1991	6,198	1996	7,990
1987	4,811	1992	6,636	1997	8,159
1988	5,065	1993	7,283	1998	8,442
1989	5,571	1994	7,644	1999	8,568
1990	5,634	1995	7,450		

Source: U.S. Bureau of the Census, *Consolidated Federal Funds, Fiscal Year by State* (annual report, 1986-1999) and <<http://www.census.gov/govs/99cffr.pdf>>.

**Table 9.37-- FEDERAL EXPENDITURES IN HAWAII,
BY TYPE: 1994 TO 1999**

[In millions of dollars and percent. For fiscal years ended September 30]

Type of expenditure	1994	1995	1996	1997	1998	1999
All categories	7,644	7,450	7,990	8,159	8,442	8,568
Grants to State and local governments	1,192	1,083	1,105	1,137	1,190	1,335
Salaries and wages	2,498	2,310	2,409	2,330	2,557	2,436
Retirement and disability	1,970	2,043	2,139	2,262	2,348	2,430
Procurement	905	777	1,027	1,077	1,053	1,141
Other direct payments	1,077	1,235	1,311	1,352	1,293	1,226
Department of Defense	3,212	2,901	3,258	3,179	3,394	3,356
Other federal agencies	4,432	4,549	4,732	4,981	5,048	5,212
Percentage change from year previous						
Type of expenditure	1994	1995	1996	1997	1998	1999
All categories	8.4	-2.5	7.2	2.1	3.5	1.5
Grants to State and local governments	21.1	-9.1	2.0	2.9	4.7	12.2
Salaries and wages	4.7	-7.5	4.3	-3.3	9.7	-4.7
Retirement and disability	-27.9	3.7	4.7	5.8	3.8	3.5
Procurement	21.8	-14.1	32.2	4.9	-2.2	8.4
Other direct payments	417.8	14.7	6.2	3.1	-4.4	-5.2
Department of Defense	9.7	-9.7	12.3	-2.4	6.8	-1.1
Other federal agencies	7.5	2.6	4.0	5.3	1.3	3.2

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 1999* (April 14, 2000) tables 12 and 13, and <<http://www.census.gov/govs/cffr.html>>.

Table 9.38-- PER CAPITA DIRECT FEDERAL EXPENDITURES IN THE UNITED STATES AND HAWAII, BY TYPES: 1999

[For fiscal year ended September 30. Direct expenditures exclude federal assistance such as loans and insurance. Categories have been modified]

Category	Per capita direct federal expenditures 1/			
	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 2/
All categories	5,555.20	7,227.53	130.1	5
Retirement and disability	1,888.34	2,050.21	108.6	15
Other direct payments	1,184.47	1,033.88	87.3	32
Grants to State and local governments	1,062.29	1,125.75	106.0	16
Procurement	780.56	962.76	123.3	9
Salaries and wages	639.53	2,054.92	321.3	1
Department of Defense	856.58	2,830.72	330.5	2
All other Federal agencies	4,698.62	4,396.81	93.6	36

1/ Resident population as of July 1, 1999 provisional estimate for the United States: 277,200,866 and for Hawaii: 1,185,497 (source table 10). Hawaii has 0.4 percent of the United States resident population.

2/ A rank of 1 indicates the highest per capita direct federal expenditure. Rank among the 50 states. When the District of Columbia is included, Hawaii ranked sixth for the all-categories total.

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 1999* (April 2000), tables 10 and 12, and <<http://www.census.gov/govs/99cfr.pdf>>; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.39-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTY: 1999

[In thousands of dollars. For fiscal year ended September 30. Direct expenditures exclude federal assistance such as loans and insurance.
Values less than \$500 rounded to 0]

Area	Total	City and County of Honolulu	Hawaii County	Kauai County	Maui County	State undistri- buted
Population (July 1, 1999 estimate)	1,185,497	142,390	864,571	56,539	121,939	-
Direct expenditures or obligations	8,568,210	597,032	6,944,746	253,724	393,084	379,623
Defense	3,355,806	37,942	3,226,668	55,555	35,641	-
Non-defense	5,212,404	559,090	3,718,079	198,169	357,443	379,623
Retirement and disability payments -	2,430,521	281,575	1,861,343	99,734	181,403	6,465
Social Security	1,597,905	225,250	1,134,745	83,104	154,806	-
Federal	712,818	36,531	639,070	12,544	18,208	6,465
Veterans benefit payments	95,345	15,698	68,771	3,768	7,107	1/-
All other	24,453	4,097	18,757	317	1,283	-
Other direct payments.	1,225,665	128,876	668,109	45,051	78,425	305,204
Other direct payments for individuals	1,103,265	127,779	650,683	44,707	75,710	204,385
Food Stamps	179,525	39,570	116,712	8,841	14,401	-
Medicare	658,347	78,287	486,316	34,614	58,559	571
Unemployment Compensation Benefits	130,414	-	-	-	-	130,414
Excess Earned Income Tax Credits	73,400	-	-	-	-	73,400
Lower Income Housing Assistance -						
Section 8 Moderate Rehabilitation	25,613	6,037	19,257	-	319	-
All other	35,966	3,886	28,397	1,251	2,431	-
Direct Payments Other Than For Individuals	122,399	1,096	17,426	344	2,715	100,818

Continued on next page.

Table 9.39-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII, BY COUNTY: 1999 --Con.

Area	Total	City and County of Honolulu	Hawaii County	Kauai County	Maui County	State undistri- buted
Total grant awards	1,334,569	130,019	1,029,991	42,251	64,354	67,954
Highway Planning and Construction	106,032	14,263	71,231	6,094	11,349	3,095
Family Support Payments to States (AFDC+TANF)	99,626	18,033	70,135	3,986	7,472	-
Medical Assistance Program (Medicaid)	345,761	38,176	268,475	17,452	21,659	-
Other	783,149	59,547	620,150	14,719	23,874	64,860
Procurement contract awards	1,141,351	14,810	1,039,753	41,914	44,874	-
Defense	992,729	8,326	925,478	34,149	24,776	-
Non-defense	148,622	6,484	114,275	7,765	20,098	-
Salaries and wages	2,436,104	41,751	2,345,550	24,774	24,028	-
Defense	2,083,517	9,118	2,055,828	15,728	2,843	-
Non-defense	352,587	32,633	289,722	9,046	21,185	-
US Postal Service	154,568	12,170	125,129	5,050	12,220	-
Other	198,018	20,464	164,593	3,997	8,965	-
Other federal assistance	6,247,396	555,915	3,849,163	481,810	1,344,614	15,895
Direct loans	21,169	4,031	8,459	3,680	4,999	-
Guaranteed loans	792,848	97,144	587,930	19,143	88,631	-
Insurance	5,433,379	454,740	3,252,774	458,987	1,250,984	15,895

1/ In FY 1999, State undistributed veterans benefits were \$192.

Source: U.S. Bureau of the Census, *Consolidated Federal Funds Report for Fiscal Year 1999* (April 2000) p. 38, <<http://www.census.gov/govs/99cfr.pdf>>, and <<http://www.census.gov/govs/cfr/99cffi.txt>>.

Table 9.40 ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE: FISCAL YEARS 1989 AND 1999

[Expenditures calculated by Tax Foundation based on federal expenditure data from the U.S. Bureau of the Census. Federal tax revenue is derived from the individual income tax; social insurance taxes (Social Security and Medicare); corporate income tax; excise taxes (on beer, wine, tobacco, gasoline and other products); and estate and gift taxes; and customs duties. Rank of 1 indicates highest expenditure per tax dollar]

Area	Expenditures Per Dollar of Taxes			Ranking	
	1989	1999	Percent change 1989-99	1989	1999
Alabama	1.38	1.46	5.8	11	10
Alaska	1.31	1.57	19.8	16	6
Arizona	1.20	1.19	-0.8	21	19
Arkansas	1.38	1.39	0.7	10	12
California	0.90	0.88	-2.2	41	39
Colorado	1.20	0.90	-25.0	20	38
Connecticut	0.85	0.65	-23.5	43	50
Delaware	0.79	0.83	5.1	46	43
District of Columbia	5.52	6.71	21.6	-	-
Florida	0.95	1.01	6.3	34	31
Georgia	0.97	0.99	2.1	33	32
Hawaii	1.33	1.50	12.8	14	8
Idaho	1.41	1.19	-15.6	7	20
Illinois	0.73	0.73	0.0	48	46
Indiana	0.91	0.92	1.1	38	35
Iowa	1.14	1.15	0.9	24	22
Kansas	1.08	1.07	-0.9	26	25
Kentucky	1.24	1.35	8.9	18	14
Louisiana	1.33	1.36	2.3	13	13
Maine	1.05	1.31	24.8	28	15
Maryland	1.21	1.27	5.0	19	17
Massachusetts	1.03	0.86	-16.5	29	40
Michigan	0.77	0.82	6.5	47	44
Minnesota	0.91	0.79	-13.2	39	45
Mississippi	1.67	1.69	1.2	3	4
Missouri	1.38	1.22	-11.6	9	18
Montana	1.48	1.73	16.9	5	2
Nebraska	1.15	1.06	-7.8	23	27
Nevada	0.85	0.73	-14.1	44	47
New Hampshire	0.71	0.69	-2.8	49	48
New Jersey	0.64	0.65	1.6	50	49
New Mexico	2.07	1.97	-4.8	1	1
New York	0.82	0.85	3.7	45	41

Continued on next page.

Table 9.40 ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE: FISCAL YEARS 1989 AND 1999 - Con.

Area	Expenditures Per Dollar of Taxes			Ranking	
	1989	1999	Percent change 1989-99	1989	1999
North Carolina	0.93	1.03	10.8	36	30
North Dakota	1.73	1.65	-4.6	2	5
Ohio	0.99	0.93	-6.1	31	34
Oklahoma	1.27	1.43	12.6	17	11
Oregon	0.93	0.91	-2.2	37	37
Pennsylvania	0.94	1.05	11.7	35	29
Rhode Island	0.97	1.11	14.4	32	23
South Carolina	1.31	1.28	-2.3	15	16
South Dakota	1.56	1.47	-5.8	4	9
Tennessee	1.15	1.19	3.5	22	21
Texas	0.99	0.97	-2.0	30	33
Utah	1.45	1.06	-26.9	6	28
Vermont	0.89	1.07	20.2	42	24
Virginia	1.36	1.53	12.5	12	7
Washington	1.06	0.91	-14.2	27	36
West Virginia	1.39	1.72	23.7	8	3
Wisconsin	0.90	0.84	-6.7	40	42
Wyoming	1.12	1.06	-5.4	25	26

Source: Tax Foundation "Tax and Spending Policies Benefit Some States, Leave Others Footing the Bill", June 27, 2000

<<http://www.taxfoundation.org/>> and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.41-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1985 TO 1999**

[In millions of dollars. As of December 31 unless otherwise noted]

Year	Total bonded debt 1/	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
1985	3,131.5	2,621.2	404.0	30.8	56.7	18.8
1986	3,311.8	2,720.4	456.8	47.2	69.3	18.0
1987	3,298.4	2,700.7	448.7	48.8	67.3	32.9
1988	3,382.3	2,728.8	513.6	43.1	65.1	31.6
1989	3,710.4	2,969.9	559.5	73.6	72.4	35.0
1990	4,484.5	3,394.4	846.3	110.5	100.0	33.2
1991	5,298.1	4,214.0	831.2	108.5	96.9	47.4
1992	6,170.0	4,842.4	1,044.0	140.2	93.5	49.9
1993	6,924.7	5,219.7	1,362.6	170.4	124.5	47.6
1994	6,913.5	5,015.4	1,544.6	185.1	119.5	49.0
1995	7,078.0	5,126.1	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	1,669.8	194.3	143.5	39.8
1997 2/	6,997.1	5,013.2	1,616.2	190.8	139.0	37.8
1998 2/	7,831.8	5,814.0	1,635.9	225.6	120.4	35.9
1999 2/	7,712.3	5,540.3	1,785.7	236.6	114.1	35.7

1/ Outstanding state and county bonds, both general obligation and revenue bonds. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes.

2/ Estimated as of June 30. Does not include anticipated issues.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

Table 9.42-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 1999

[In thousands of dollars. As of June 30]

Year	Debt	Year	Debt
1990	2,026,100	1995	2,934,965
1991	2,274,846	1996	2,869,639
1992	2,328,546	1997	3,102,288
1993	2,767,691	1998	3,387,988
1994	2,872,488	1999	3,189,298

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report*, Schedule I-2, annual (fiscal years 1994-99) and records.

Table 9.43-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 1999

[For earlier years, see *Data Book 1987*, table 324]

Year	Government jobs (annual averages)				State civil service workers 1/	State retirement system members 2/
	All levels	Federal	Terr. or State	County		
1940	22,136	11,139	6,245	4,752	2,616	8,352
1945	78,846	66,248	7,231	5,367	3,772	12,662
1950	33,140	18,891	7,955	6,294	5,280	16,120
1960	49,510	27,010	14,620	7,880	6,790	24,092
1970	73,640	33,380	30,600	9,660	10,166	38,912
1980	89,050	30,000	45,150	13,900	17,327	48,868
1990	105,600	34,150	57,050	14,400	20,654	53,509
1992	111,100	33,250	62,600	15,250	22,920	57,401
1993	111,600	31,800	64,250	15,500	24,267	59,518
1994	111,850	31,250	65,000	15,600	24,716	61,082
1995	111,400	31,050	63,950	16,450	24,138	60,687
1996	110,550	31,100	62,800	16,600	23,338	59,275
1997	111,650	30,650	64,250	16,750	23,133	59,500
1998	112,200	30,400	64,950	16,850	23,627	60,447
1999	112,800	30,350	65,800	16,650	23,927	61,164

1/ December 31 through 1960 and June 30 thereafter. State or Territorial workers in civil service system. Data exclude county employees, also covered by civil service.

2/ June 30 through 1960 and March 31 thereafter. Includes State or Territorial employees, county employees, and inactive members (those no longer employed by the State, Territory, or counties who have remained in the System), but excludes pensioners.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii* (University Press of Hawaii, 1978), pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual); Hawaii State Department of Human Resources Development, records; *Employees' Retirement System of the State of Hawaii, Comprehensive Annual Report* (annual).

**Table 9.44--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 1998**

[In number of jobs, hours and thousands of dollars]

Government Function	Employment			Payroll			Part-time hrs paid (March)
	Full- time	Part- time	Full-time equiv.	Total March	Full-time employ.	Part-time empl.	
Total	62,489	20,286	67,053	190,657	178,740	11,918	783,260
Financial Administration	1,530	13	1,533	4,426	4,419	7	764
Other Government Admin.	1,874	83	1,905	5,408	5,338	70	5,516
Judicial and Legal	2,707	70	2,728	8,889	8,816	73	3,584
Police Protection - Officers	2,717	-	2,717	11,181	11,181	-	-
Police - Other	775	214	817	2,289	2,218	71	7,614
Firefighters	1,585	-	1,585	6,220	6,220	-	-
Fire - Other	69	-	69	207	207	-	-
Correction	2,251	25	2,263	5,509	5,476	34	2,098
Streets and Highways	1,921	21	1,928	5,190	5,178	12	1,282
Airports	990	18	997	2,269	2,261	8	1,168
Water Trans. & Terminals	212	8	215	550	547	3	478
Welfare	1,007	5	1,009	2,562	2,557	4	388
Health	3,202	128	3,266	8,857	8,693	164	11,440
Hospitals	2,978	213	3,072	7,757	7,415	342	16,990
Social Ins. Admin. (State)	391	41	420	1,041	976	65	5,088
Solid Waste Management	602	1	602	1,765	1,765	-	46
Sewerage	899	2	900	2,920	2,919	1	152
Parks and Recreation	1,793	1,272	2,107	4,944	4,368	576	55,814
Hous. & Comm. Dev. (Local)	123	2	124	381	380	2	116
Natural Resources	1,089	367	1,233	3,820	3,427	392	25,676
Water Supply	1,056	25	1,065	3,288	3,272	16	1,644
Transit	44	-	44	92	92	-	-
Elem. and Sec: Instruction	16,985	6,244	18,271	50,597	46,685	3,912	213,510
Elem. and Sec: Other Total	4,299	4,325	5,273	10,039	8,321	1,718	161,640
Admin/Cler	1,637	65	1,654	3,948	3,917	31	2,786
Oper/Maint	1,273	2,215	1,819	2,887	1,980	906	90,644
Cafeteria	1,296	-	1,296	2,123	2,123	-	-
Health/Rec	69	235	233	734	272	462	27,174
Student	-	423	57	67	-	67	9,514
Unalloc	24	1,387	214	281	29	252	31,522
Higher Educ. - Instructional	2,104	1,325	2,393	11,279	9,956	1,324	51,068
Higher Educ. - Other	3,434	5,085	4,385	12,782	10,094	2,687	168,308
Other Education (State)	136	2	137	404	401	3	160
Local Libraries	494	230	562	1,275	1,158	118	11,312
Other and Unallocable	5,222	567	5,433	14,716	14,400	316	37,404

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/apes/98stlall.wk1>>, released August 12, 1999.

**Table 9.45--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 1999**

[In number of jobs and thousands of dollars]

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employees	Part-time employees	
Total	62,455	19,759	67,484	194,733	182,433	12,299	864,781
Financial Administration	1,399	12	1,402	4,271	4,262	9	7,014
Other Government Admin.	1,886	104	1,925	5,812	5,680	132	3,262
Judicial and Legal	2,748	69	2,766	8,869	8,795	74	-
Police Protection - Officers	2,688	-	2,688	11,524	11,524	-	6,840
Police - Other	774	190	813	2,278	2,216	62	-
Firefighters	1,603	-	1,603	6,117	6,117	-	32
Fire - Other	77	1	77	220	220	1	1,998
Correction	2,278	19	2,289	5,574	5,539	35	752
Streets and Highways	1,897	15	1,901	5,313	5,307	6	748
Airports	1,036	15	1,040	2,321	2,316	5	608
Water Trans. & Terminals	214	10	217	546	541	5	66
Welfare	890	1	890	2,301	2,301	1	10,732
Health	3,037	119	3,097	8,651	8,490	161	17,510
Hospitals	3,061	213	3,157	7,880	7,521	359	4,170
Social Ins. Admin. (State)	404	31	428	1,056	1,003	53	160
Solid Waste Management	579	1	580	1,707	1,705	2	152
Sewerage	784	2	785	2,425	2,424	1	44,472
Parks and Recreation	1,610	911	1,861	4,255	3,811	444	7,256
Hous. & Comm. Dev. (Local)	242	65	283	787	731	56	29,589
Natural Resources	1,203	400	1,369	4,245	3,778	467	2,666
Water Supply	1,050	47	1,065	3,135	3,114	21	-
Transit	45	-	45	92	92	-	-

Continued on next page.

**Table 9.45--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 1999 -- Con.**

Government Function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equiv.	Total March	Full-time employees	Part-time employees	
Elem. and Secondary	21,825	10,521	24,187	64,662	58,980	5,682	392,042
Instruction	17,152	6,204	18,548	53,663	49,626	4,037	231,742
Other Total	4,673	4,317	5,639	10,999	9,354	1,645	160,300
Elem & Sec Admin/Cler	1,828	57	1,840	4,699	4,671	28	1,932
Elem & Sec Oper/Maint	1,356	2,083	1,904	2,824	2,048	777	91,042
Elem & Sec Cafeteria	1,362	-	1,362	2,269	2,269	-	-
Elem & Sec Bus Transit	-	-	-	-	-	-	-
Elem & Sec Health/Rec	79	283	224	807	297	510	24,026
Elem & Sec Student	-	481	70	69	-	69	11,580
Elem & Sec Unalloc	48	1,413	239	331	70	261	31,720
Higher Educ. - Instructional	2,023	1,315	2,313	11,234	9,849	1,385	51,314
Higher Educ. - Other	3,406	4,928	4,734	13,417	10,543	2,874	234,996
Other Education (State)	135	2	136	400	398	3	160
Local Libraries	494	236	551	1,264	1,140	123	9,498
Other and Unallocable	5,067	532	5,282	14,376	14,040	337	37,990

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/apes/99stlall.wk1>>, released August 4, 2000.

**Table 9.46--STATE GOVERNMENT EMPLOYMENT AND PAYROLLS, BY
FUNCTION:**

[In number of jobs, hours and thousands of dollars]

Government Function	Employment			Payroll			Part-time hrs paid (March)
	Full- time	Part- time	Full-time equiv.	Total March	Full-time employ.	Part-time empl.	
Total	48,424	18,952	52,615	143,750	132,522	11,227	716,186
Financial Administration	756	5	757	2,131	2,129	2	306
Other Government Admin.	1,039	41	1,055	2,496	2,464	32	2,690
Judicial and Legal	2,147	53	2,162	6,845	6,783	62	2,516
Police Protection - Officers	-	-	-	-	-	-	-
Police - Other	-	-	-	-	-	-	-
Firefighters	-	-	-	-	-	-	-
Fire - Other	-	-	-	-	-	-	-
Correction	2,251	25	2,263	5,509	5,476	34	2,098
Streets and Highways	875	11	879	2,353	2,347	6	642
Airports	990	18	997	2,269	2,261	8	1,168
Water Trans. & Terminals	212	8	215	550	547	3	478
Welfare	908	4	910	2,347	2,344	4	308
Health	2,998	123	3,060	8,085	7,931	154	11,042
Hospitals	2,978	213	3,072	7,757	7,415	342	16,990
Social Ins. Admin. (State)	391	41	420	1,041	976	65	5,088
Solid Waste Management	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-
Parks and Recreation	160	411	234	495	376	119	13,174
Hous. & Comm. Dev. (Loc)	-	-	-	-	-	-	-
Natural Resources	1,080	364	1,224	3,783	3,393	389	25,502
Water Supply	-	-	-	-	-	-	-
Electric Power	-	-	-	-	-	-	-
Gas Supply	-	-	-	-	-	-	-
Transit	-	-	-	-	-	-	-
Elem. and Sec: Instruction	16,985	6,244	18,271	50,597	46,685	3,912	213,510
Elem. and Sec: Other Total	4,299	4,325	5,273	10,039	8,321	1,718	161,640
Admin/Cler	1,637	65	1,654	3,948	3,917	31	2,786
Oper/Maint	1,273	2,215	1,819	2,887	1,980	906	90,644
Cafeteria	1,296	0	1,296	2,123	2,123	0	0
Elem & Sec Bus Transit	-	-	-	-	-	-	-
Health/Rec	69	235	233	734	272	462	27,174
Student	0	423	57	67	0	67	9,514
Unalloc	24	1,387	214	281	29	252	31,522
Higher Educ. - Instructional	2,104	1,325	2,393	11,279	9,956	1,324	51,068
Higher Educ. - Other	3,434	5,085	4,385	12,782	10,094	2,687	168,308
Other Education (State)	136	2	137	404	401	3	160
Local Libraries	494	230	562	1,275	1,158	118	11,312
Other and Unallocable	4,187	424	4,346	11,712	11,466	246	28,186

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/apes/98stall.wk1>>, released August 12, 1999.

**Table 9.47--STATE GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION: MARCH 1999**

[In number of jobs, hours and thousands of dollars]

Government Function	Employment			Payroll			Part-time hrs paid (March)
	Full- time	Part- time	Full-time equiv.	Total March	Full-time employ.	Part-time empl.	
Total	48,722	18,462	53,363	148,344	136,720	11,624	795,666
Financial Administration	656	5	657	1,861	1,858	3	222
Other Government Admin	989	65	1,019	2,654	2,553	102	5,384
Judicial and Legal	2,210	65	2,227	6,748	6,675	73	3,044
Police Protection - Office	-	-	-	-	-	-	-
Police - Other	-	-	-	-	-	-	-
Firefighters	-	-	-	-	-	-	-
Fire - Other	-	-	-	-	-	-	-
Correction	2,278	19	2,289	5,574	5,539	35	1,998
Streets and Highways	899	14	903	2,416	2,410	6	706
Airports	1,036	15	1,040	2,321	2,316	5	748
Water Trans. & Terminal	214	10	217	546	541	5	608
Welfare	787	-	787	2,073	2,073	-	-
Health	2,838	117	2,898	7,928	7,768	160	10,668
Hospitals	3,061	213	3,157	7,880	7,521	359	17,510
Social Ins. Admin. (State)	404	31	428	1,056	1,003	53	4,170
Solid Waste Management	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-
Parks and Recreation	153	124	186	411	354	57	5,908
Hous. & Comm. Dev. (Local)	-	-	-	-	-	-	-
Natural Resources	1,068	360	1,218	3,836	3,410	427	26,586
Water Supply	-	-	-	-	-	-	-
Electric Power	-	-	-	-	-	-	-
Gas Supply	-	-	-	-	-	-	-
Transit	-	-	-	-	-	-	-
Elem. and Sec: Instruction	17,152	6,204	18,548	53,663	49,626	4,037	231,742
Elem. and Sec: Other Total	4,673	4,317	5,639	10,999	9,354	1,645	160,300
Admin/Cler	1,828	57	1,840	4,699	4,671	28	1,932
Oper/Maint	1,356	2,083	1,904	2,824	2,048	777	91,042
Cafeteria	1,362	-	1,362	2,269	2,269	-	-
Elem & Sec Bus Transi	-	-	-	-	-	-	-
Health/Rec	79	283	224	807	297	510	24,026
Student	-	481	70	69	-	69	11,580
Unalloc	48	1,413	239	331	70	261	31,720
Higher Educ. - Instruction	2,023	1,315	2,313	11,234	9,849	1,385	51,314
Higher Educ. - Other	3,406	4,928	4,734	13,417	10,543	2,874	234,996
Other Education (State)	135	2	136	400	398	3	160
Local Libraries	489	236	546	1,248	1,125	123	9,498
Other and Unallocable	4,251	422	4,421	12,077	11,805	272	30,104

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/apes/99stall.wk1>>, released August 4, 2000.

**Table 9.48--LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY
FUNCTION:**

[In number of jobs, hours and thousands of dollars]

Government Function	Employment			Payroll			Part-time hrs paid (March)
	Full- time	Part- time	Full-time equiv.	Total March	Full-time employ.	Part-time empl.	
Total	14,065	1,334	14,438	46,908	46,217	690	67,074
Financial Administration	774	8	776	2,295	2,290	5	458
Other Government Admin.	835	42	850	2,912	2,874	38	2,826
Judicial and Legal	560	17	566	2,043	2,033	11	1,068
Police Protection - Officers	2,717	-	2,717	11,181	11,181	-	-
Police - Other	775	214	817	2,289	2,218	71	7,614
Firefighters	1,585	-	1,585	6,220	6,220	-	-
Fire - Other	69	-	69	207	207	-	-
Correction	-	-	-	-	-	-	-
Streets and Highways	1,046	10	1,049	2,837	2,831	6	640
Airports	-	-	-	-	-	-	-
Water Trans. & Terminals	-	-	-	-	-	-	-
Welfare	99	1	99	215	214	1	80
Health	204	5	206	772	762	10	398
Hospitals	-	-	-	-	-	-	-
Social Ins. Admin. (State)	-	-	-	-	-	-	-
Solid Waste Management	602	1	602	1,765	1,765	0	46
Sewerage	899	2	900	2,920	2,919	1	152
Parks and Recreation	1,633	861	1,873	4,448	3,992	456	42,640
Hous. & Comm. Dev. (Local)	123	2	124	381	380	2	116
Natural Resources	9	3	9	37	34	3	174
Water Supply	1,056	25	1,065	3,288	3,272	16	1,644
Transit	44	-	44	92	92	-	-
Elem. and Sec: Instruction	-	-	-	-	-	-	-
Elem. and Sec: Other Total	-	-	-	-	-	-	-
Admin/Cler	-	-	-	-	-	-	-
Oper/Maint	-	-	-	-	-	-	-
Cafeteria	-	-	-	-	-	-	-
Health/Rec	-	-	-	-	-	-	-
Student	-	-	-	-	-	-	-
Unalloc	-	-	-	-	-	-	-
Higher Educ. - Instructional	-	-	-	-	-	-	-
Higher Educ. - Other	-	-	-	-	-	-	-
Other Education (State)	-	-	-	-	-	-	-
Local Libraries	-	-	-	-	-	-	-
Other and Unallocable	1,035	143	1,087	3,004	2,934	70	9,218

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/apes/98local.wk1>>, released August 12, 1999.

**Table 9.49--LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS,
BY FUNCTION:MARCH 1999**

[In number of jobs, hours and thousands of dollars]

Government Function	Employment			Payroll			Part-time hrs paid (March)
	Full- time	Part- time	Full-time equiv.	Total March	Full-time employ.	Part-time empl.	
Total	13,733	1,297	14,121	46,389	45,713	676	69,115
Financial Administration	743	7	745	2,410	2,404	6	532
Other Government Admini	897	39	906	3,158	3,127	31	1,630
Judicial and Legal	538	4	539	2,121	2,120	1	218
Police Protection - Office	2,688	-	2,688	11,524	11,524	-	-
Police - Other	774	190	813	2,278	2,216	62	6,840
Firefighters	1,603	-	1,603	6,117	6,117	-	-
Fire - Other	77	1	77	220	220	1	32
Correction	-	-	-	-	-	-	-
Streets and Highways	998	1	998	2,897	2,897	-	46
Airports	-	-	-	-	-	-	-
Water Trans. & Terminal	-	-	-	-	-	-	-
Welfare	103	1	103	228	228	1	66
Health	199	2	199	722	721	1	64
Hospitals	-	-	-	-	-	-	-
Social Ins. Admin. (State	-	-	-	-	-	-	-
Solid Waste Managemer	579	1	580	1,707	1,705	2	160
Sewerage	784	2	785	2,425	2,424	1	152
Parks and Recreation	1,457	787	1,675	3,845	3,457	388	38,564
Hous. & Comm. Dev. (Lo	242	65	283	787	731	56	7,256
Natural Resources	135	40	151	408	368	40	3,003
Water Supply	1,050	47	1,065	3,135	3,114	21	2,666
Transit	45	-	45	92	92	-	-
Elem. and Sec: Instructio	-	-	-	-	-	-	-
Elem. and Sec: Other To	-	-	-	-	-	-	-
Admin/Cler	-	-	-	-	-	-	-
Oper/Maint	-	-	-	-	-	-	-
Cafeteria	-	-	-	-	-	-	-
Health/Rec	-	-	-	-	-	-	-
Student	-	-	-	-	-	-	-
Unalloc	-	-	-	-	-	-	-
Higher Educ. - Instruction	-	-	-	-	-	-	-
Higher Educ. - Other	-	-	-	-	-	-	-
Other Education (State)	-	-	-	-	-	-	-
Local Libraries	5	-	5	15	15	-	-
Other and Unallocable	816	110	861	2,299	2,235	65	7,886

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/apcs/99locall.wk1>>, released August 4, 2000.

Table 9.50-- FULL-TIME EQUIVALENT CIVIL SERVICE AND EXEMPT EMPLOYMENT, BY DEPARTMENT, IN THE HAWAII STATE EXECUTIVE BRANCH: 1994 TO 1999

[As of December 31. In number of employees]

Department	1994	1995	1996	1997	1998	1999
Total 1/	45,604.035	42,724.379	42,638.339	43,239.136	43,505.538	44,131.992
Accounting & Gen. Services	910.000	816.500	804.000	992.500	990.500	997.500
Agriculture	454.750	366.000	350.600	356.750	345.000	324.000
Attorney General	558.462	523.250	529.500	555.975	555.000	576.276
Budget and Finance	711.500	601.500	579.000	382.500	313.000	308.000
Busi., Econ Dev & Tourism	317.250	249.640	266.500	260.990	607.000	585.125
Commerce & Consumer Aff.	439.250	380.000	407.200	409.200	412.100	402.500
Defense	248.100	236.000	245.500	245.675	228.000	228.900
Education	17,846.425	17,671.110	17,804.878	18,194.987	18,502.012	19,263.578
Governor	225.612	152.990	69.490	70.990	66.780	66.490
Hawaiian Home Lands	138.000	121.000	134.600	132.600	130.900	129.600
Health	6,537.390	6,177.400	6,216.550	6,199.700	6,104.300	5,877.750
Human Resources Devel.	166.050	141.000	134.000	125.000	119.000	117.000
Human Services	2,390.975	2,210.600	2,251.975	2,229.475	1,943.450	1,947.450
Labor & Industrial Relations	930.235	776.305	754.715	753.575	747.220	749.270
Land & Natural Resources	806.570	711.460	719.270	730.390	723.870	733.370
Lieutenant Governor	67.500	37.000	52.977	38.495	44.995	26.710
Public Safety	2,218.050	1,987.800	1,976.275	2,079.975	2,116.500	2,220.500
Taxation	409.750	359.000	358.000	361.500	337.000	331.500
Transportation	2,427.500	2,235.350	2,243.650	2,330.950	2,409.750	2,447.250
University of Hawaii	7,800.666	6,970.474	6,739.659	6,787.909	6,809.161	6,799.223

1/ Employee is defined as a person holding a position, civil service or exempt from civil service; permanently or temporarily; on a full-time or part-time basis; and paid regularly either hourly or salaried. For this report, emergency hires are included. Full-time equivalency (FTE) means that one FTE indicates a 40-hour workweek, so two part-time employees, each working 20-hour week are 1.000 FTE.

Source: Hawaii Department of Human Resource Development, *Hawaii State Government Workforce Profile 1995* (February, 1996), p. 7; and Department of Human Resource Development "Composition of Executive Branch Workforce", quarterly.

Table 9.51-- EMPLOYMENT, BY TYPE, IN THE HAWAII STATE EXECUTIVE BRANCH: DECEMBER 31, 1999

Department	Civil Service and Exempt						Paid casual employees 2/
	Employees 1/	Full time	Part time	Full-time equivalent (FTE)	FTE change since Dec. 31, 1994	FTE % change since Dec. 31, 1994	
Total	46,700	41,742	4,958	44,131.992	-1,472.043	-3.2	17,842
Accounting & General Services	1,001	994	7	997.500	87.500	9.6	290
Agriculture	330	321	9	324.000	-130.750	-28.8	0
Attorney General	579	573	6	576.276	17.814	3.2	13
Budget and Finance	310	306	4	308.000	-403.500	-56.7	2
Business, Econ Dev. & Tourism	586	584	2	585.125	267.875	84.4	23
Commerce & Consumer Affairs	403	402	1	402.500	-36.750	-8.4	11
Defense	231	227	4	228.900	-19.200	-7.7	0
Education	20,386	18,007	2,379	19,263.578	1,417.153	7.9	12,279
Governor	68	65	3	66.490	-159.122	-70.5	0
Hawaiian Home Lands	130	129	1	129.600	-8.400	-6.1	5
Health	6,033	5,733	300	5,877.750	-659.640	-10.1	53
Human Resources Dev.	117	117	0	117.000	-49.050	-29.5	1
Human Services	1,952	1,943	9	1,947.450	-443.525	-18.5	47
Labor and Industrial Relations	772	724	48	749.270	-180.965	-19.5	107
Land and Natural Resources	737	729	8	733.370	-73.200	-9.1	17
Lieutenant Governor	29	25	4	26.710	-40.790	-60.4	0
Public Safety	2,225	2,216	9	2,220.500	2.450	0.1	2
Taxation	332	331	1	331.500	-78.250	-19.1	0
Transportation	2,452	2,439	13	2,447.250	19.750	0.8	50
University of Hawaii	8,027	5,877	2,150	6,799.223	-1,001.443	-12.8	4,942

1/ Employee is defined as a person holding a position, civil service or exempt from civil service; permanently or temporarily; on a full-time or part-time basis; and paid regularly either hourly or salaried. For this report, emergency hires are included.

2/ A paid casual employee is defined as a person employed temporarily, intermittent or on-call, full-time or part-time, such as event workers at Aloha Stadium, classroom cleaners, adult supervisors, substitutes in the public schools, students, etc. and on the payroll as of above date.

Source: Hawaii Department of Human Resource Development, "Composition of Executive Branch Workforce as of December 31, 1999".

Table 9.52-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 1999

[As of December 31, 1999, unless otherwise indicated]

Bargain- ing unit	Union	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ. 1/	Judici- ary	Univer- sity of Hawaii
		Total	54,778	23,484	7,995	1,815	1,632	875	13,113	1,434	4,430
1	UPW	Blue-collar nonsupervisors	8,752	5,500	1,969	439	469	321	-	54	-
2	HGEA	Blue-collar supervisors	853	503	247	45	40	15	-	3	-
3	HGEA	White-collar nonsupervisors	12,222	8,573	1,673	500	451	190	-	835	-
4	UPW	White-collar supervisors	599	332	147	28	26	12	-	54	-
5	HSTA	Hawaii State Teachers Assn.	12,383	-	-	-	-	-	12,383	-	-
6	HGEA	Educational officers	730	-	-	-	-	-	730	-	-
7	UHPA	University of Hawaii faculty	3,140	-	-	-	-	-	-	-	3,140
8	HGEA	Admin. & prof. technicians	1,290	-	-	-	-	-	-	-	1,290
9	HGEA	Registered prof. nurses	1,138	1,137	-	-	-	-	-	1	-
10	UPW	Institutional health & corrections workers	2,610	2,389	187	-	-	-	-	34	-
11	HFFA	Firefighters	1,692	145	953	262	214	118	-	-	-
12	SHOPO	Police officers	2,601	-	1,848	351	277	125	-	-	-
13	HGEA	Prof. & scientific workers	6,768	4,905	971	190	155	94	-	453	-

1/ As of January 19, 2000.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 37, February 23, 2000.

**Table 9.53-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
1995 TO 2000**

[Annual rates, in dollars, as of January 1]

Government official	1995	1996	1997	1998	1999	2000
Governor	94,780	94,780	94,780	94,780	94,780	94,780
Lieutenant Governor	90,041	90,041	90,041	90,041	90,041	90,041
Mayor, Honolulu 1/	100,000	100,000	100,000	102,000	102,000	110,000
Mayor, Hawaii 2/	78,564	78,564	78,564	78,564	78,564	78,564
Mayor, Maui	87,098	87,098	87,098	87,098	87,098	89,712
Mayor, Kauai 3/	73,118	73,118	73,118	73,118	73,118	73,118
Chief Justice, Supreme Court 4/	94,780	94,780	94,780	94,780	94,780	116,779
Assoc. Justice, Supreme Court 4/	93,780	93,780	93,780	93,780	93,780	115,547
President, University of Hawaii 5/	153,000	156,060	156,060	156,060	167,184	167,184

1/ July 1, 1997, increased from \$100,000 to \$102,000, and to \$110,000 effective July 1, 2000.

2/ July 1, 1993, increased from \$76,848 to \$78,564.

3/ Data for 1997 to 1999 corrected. The Salary Commission recommended an increase from \$73,118 to \$76,408 effective July 1, 1996, but this was not approved.

4/ On February 16, 2000, Governor Benjamin J. Cayetano signed a bill that rectifies a measure passed by the 1999 Legislature of 4 percent over two years. The increase is retroactive to July 1, 1999.

5/ Reported salary under the contract due to expire June 30, 2003. Contract reportedly includes use of residence at College Hill and of a car. Contract and salary specifics preliminary pending confirmation.

Source: *HRS, 1992 Supplement, Vol. I, Section 26-51*; Salary Commission of the City and County of Honolulu, *Final Report and Salary Schedule*; Hawaii, Maui, and Kauai County ordinances; Hawaii State Department of Business, Economic Development & Tourism telephone surveys; newspaper articles; for 1996: *Pacific Business News*, July 1 (p. 34), 8 (p. 33), and 22 (p. 45), 1996. For 1997: *Pacific Business News 1998 Book of Lists*, "Highest Paid Public Officials, Part I", (originally published July 7, 1997), p. 25; "Part II", (originally published July 14, 1997), p. 26; and "Part III", (originally published July 21, 1997), p. 27.